

Số: 928/QĐ-ĐHKT

Hà Nội, ngày 22 tháng 3 năm 2023

**QUYẾT ĐỊNH**

Về việc ban hành đề cương học phần  
**Kế toán quản trị doanh nghiệp (04 tín chỉ) - Mã học phần: FAA4002E**  
**(điều chỉnh lần 1)**

**HIỆU TRƯỞNG TRƯỜNG ĐẠI HỌC KINH TẾ**

Căn cứ Quyết định số 290/QĐ-TTg ngày 06/3/2007 của Thủ tướng Chính phủ về việc thành lập Trường Đại học Kinh tế thuộc Đại học Quốc gia Hà Nội;

Căn cứ Quyết định số 3568/QĐ-ĐHQGHN, ngày 08/10/2014 của Giám đốc Đại học Quốc gia Hà Nội về việc ban hành Quy định về Tổ chức và hoạt động của các đơn vị thành viên và đơn vị trực thuộc Đại học Quốc gia Hà Nội;

Căn cứ Nghị Quyết số 15/NQ-HĐTĐHKT ngày 16 tháng 12 năm 2022 của Hội đồng Trường Đại học Kinh tế về việc ban hành Quy chế tạm thời về tổ chức và hoạt động của Trường Đại học Kinh tế - Đại học Quốc gia Hà Nội;

Căn cứ Quyết định số 3626/QĐ-ĐHQGHN ngày 21/10/2022 của Giám đốc Đại học Quốc gia Hà Nội về việc ban hành Quy chế Đào tạo đại học của Đại học Quốc gia Hà Nội;

Căn cứ Hướng dẫn số 775/ĐT ngày 11/08/2006 của Giám đốc Đại học Quốc gia Hà Nội về việc xây dựng đề cương môn học phù hợp với phương thức đào tạo theo tín chỉ;

Căn cứ Công văn số 2543/ĐHQGHN-ĐT ngày 26/7/2013 của Giám đốc Đại học Quốc gia Hà Nội về việc xây dựng đề cương môn học;

Căn cứ Quyết định số 04/QĐ-ĐHKT ngày 3/1/2020 của Trường Đại học Kinh tế về việc ban hành đề cương học phần Kế toán quản trị doanh nghiệp (4 tín chỉ), mã học phần FAA4002E;

Theo đề nghị của Trưởng phòng Đào tạo và Trưởng Khoa Kế toán – Kiểm toán,

**QUYẾT ĐỊNH:**

**Điều 1.** Ban hành đề cương học phần **Kế toán quản trị doanh nghiệp, 04 tín chỉ, mã học phần: FAA4002E, điều chỉnh lần 1**, bậc đào tạo đại học, do TS. Nguyễn Thị Hương Liên biên soạn (đề cương kèm theo Quyết định này).

**Điều 2.** Quyết định này có hiệu lực kể từ ngày ký. Trưởng phòng Đào tạo, Trưởng các phòng chức năng có liên quan, Trưởng Khoa Kế toán – Kiểm toán, Lãnh đạo các Khoa/Viện chịu trách nhiệm thi hành Quyết định này.

Nơi nhận:

- Như điều 2;
- Lưu: VT, N2.

HIỆU TRƯỞNG  
  
  
★ Lê Trung Thành



**COURSE SYLLABUS**  
**CORPORATE MANAGEMENT ACCOUNTING**  
(Accompanied by Decision No 928../QD-DHKT dated on 22/3/2023)

**1. INSTRUCTOR'S INFORMATION**

**1.1 Instructor 1**

Name: Nguyen Thi Huong Lien

Position, Degree: PhD

Office address: Faculty of Accounting and Auditing, E4, University of Economics and Business - Vietnam National University, 144 Xuan Thuy, Hanoi

Phone: 04.37547506/707

Email: liennth@vnu.edu.vn

Research Fields: Management accounting, Auditing, Business analysis

**1.2 Instructor 2**

Name: Nguyen Nam Trung

Position, Degree: MA

Office address: Faculty of Accounting and Auditing, E4, University of Economics and Business - Vietnam National University, 144 Xuan Thuy, Hanoi

Phone: 04.37547506/707

Email: trungnn@vnu.edu.vn

Research Fields: Management accounting, Internal Auditing, Assurance

**1.3 Instructor 3**

Name: Khieu Huu Binh

Position, Degree: MA

Office address: Faculty of Accounting and Auditing, E4, University of Economics and Business - Vietnam National University, 144 Xuan Thuy, Hanoi

Phone: 04.37547506/707

Email: khieu1001@gmail.com

Research Fields: Management accounting, Auditing, Financial accounting

**2. COURSE'S DESCRIPTION:**

Course name: Corporate Management Accounting

Course Code: FAA4002E

Degree: Bachelor

Language teaching: English

Number of credits: 4

Credit hours: 60

Core course/Elective course: Core course

Pre-requisite: Principles of Accounting

Faculty in charge of the course: Faculty of Accounting and Auditing

### 3. COURSE OBJECTIVES

Management accounting helps managers perform three vital activities including planning, controlling, and decision making. At the end of this course, students will be able to differentiate and apply absorption costing, marginal costing methods; apply full cost plus, marginal cost plus pricing for business decisions. In addition, students are also able to classify and prepare a master budget and analyze working capital management methods for an organization. Furthermore, students will be able to analyze cost variances, sales variances and operating statements for performance evaluation of businesses. Finally, students will be able to apply break-even and limiting factor analysis for management decision making. In general, students will gain a variety of management accounting knowledge and professional skills upon successful completion of this course.

### 4. LEARNING OUTCOME

#### 4.1. Knowledge

<i>Course Learning Outcomes (CLO)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>Levels of competence</i>	<i>Descriptions</i>
<b>CLO1</b>	<b>PLO9</b>	2, 3	Differentiate and apply costing methods and pricing strategy for business decision.
<b>CLO2</b>	<b>PLO11</b>	2, 3	Classify and prepare a master budget for an organization.
<b>CLO3</b>	<b>PLO13</b>	3	Analyze working capital management methods for an organization.
<b>CLO4</b>	<b>PLO12</b>	2, 3	Analyze variances from standard costs for performance evaluation of businesses.



<b>CLO5</b>	<b>PLO15</b>	2	Apply break-even analysis for management decision making.
-------------	--------------	---	---

#### 4.2 Skills

##### *Including Professional Skills and Supplementary skills*

<i>Course Learning Outcomes (CLO)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>Levels of competence</i>	<i>Descriptions</i>
<b>CLO6</b>	<b>PLO16</b>	3	Skills in solving cost accounting issues.
<b>CLO7</b>	<b>PLO17</b>	3	Skills in analyzing cost accounting information for decision-making purposes.
<b>CLO8</b>	<b>PLO18</b>	2	<i>Management and leadership:</i> Time management skills, resources, coordination to implement the process of organizing activities;
<b>CLO9</b>	<b>PLO19</b>	2	<i>Teamwork skills:</i> Have the skills to work, cooperate and coordinate in different groups.

#### 4.3. Ethical qualities

##### *Including: Personal ethical qualities, professional and social ethical qualities*

<i>Course Learning Outcomes (CLO)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>Levels of competence</i>	<i>Descriptions</i>
<b>CLO10</b>	<b>PLO22</b>	2	Personal ethical qualities: Having standard behavior and speech; confident, persistent, flexible and ready to face difficulties; enthusiastic, be able to listen, negotiate and debate on cost accounting issues.
<b>CLO11</b>	<b>PLO23</b>	2	Professional ethical qualities: integrity, objectivity, prudence, confidentiality, honesty, responsibility, proactively updating accounting information.
<b>CLO12</b>	<b>PLO24</b>	2	Social ethical qualities: Respect relevant law, have good discipline and an active lifestyle; support community.



#### 4.4. Self-reliance and responsibility

<i>Course Learning Outcomes (CLO)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>Levels of competence</i>	<i>Descriptions</i>
<b>CLO13</b>	<b>PLO25</b>	2	Having the ability to lead professionally in management accounting field; take initiative in performing assigned tasks; ability to self-study and accumulate knowledge and experience to improve professional qualifications.

#### 4. SUMMARY

Management accounting is concerned with providing information to managers for decision making within the organization. The course involves the analysis and evaluation of timely and relevant accounting information for planning, directing, controlling and decision-making so as to achieve the overall objectives of the organization. Topics covered in the course include costing and pricing methods, budgeting and forecasting, working capital management, standard costing and variance analysis, breakeven and limiting factor analysis. In addition, ethics is fundamental to the provision of management information upon which basis sustainable business decisions can be made. Within class lectures, gamification, group assignments and case studies, students will gain a variety of management accounting knowledge and professional skills.

#### 5. COURSE's CONTENTS

##### Chapter 1: Introduction to management accounting

- 1.1 Features of management accounting
  - 1.1.1 Definition of management accounting
  - 1.1.2 Comparing management and financial accounting
- 1.2 Basic cost accounting concepts
  - 1.2.1 Functions and departments
  - 1.2.2 Cost objects and cost units
- 1.3 Cost classification for different purposes
  - 1.3.1 Cost classification for inventory valuation and profit measurement
  - 1.3.2 Cost classification for decision making
  - 1.3.3 Cost classification for control
- 1.4 Ethics and professional scepticism



1.4.1 Fundamental principles

1.4.2 Threats and safeguards

## **Chapter 2: Calculating unit costs**

2.1 Identify direct and indirect costs for cost units

2.1.1 Direct costs

2.1.2 Indirect costs

2.2 Inventory valuation

2.2.1 First in, first out (FIFO)

2.2.2 Last in, first out (LIFO)

2.2.3 Weighted average

2.2.4 Inventory valuation and profitability

## **Chapter 3: Costing methods**

3.1 Absorption costing

3.1.1 Calculating the absorption cost of a cost unit

3.1.2 Overhead allocation

3.1.3 Overhead apportionment

3.1.4 Overhead absorption

3.2 Activities-based costing (ABC)

3.2.1 Drawbacks of traditional absorption costing

3.2.2 Activity-based costing process

3.2.3 Comparing ABC with traditional absorption costing

3.3 Marginal costing

3.3.1 Key concepts of marginal costing

3.3.2 Marginal costing principles

3.3.3 Comparing marginal costing with absorption costing

3.4 Introduction to other costing methods

3.4.1 Job order costing

3.4.2 Process costing

3.4.3 Life cycle costing

3.4.4 Target costing

3.4.5 Just in time

## **Chapter 4: Pricing calculations**

4.1 Full cost-plus pricing

4.1.1 Full cost-plus pricing approach



4.1.2 Determine the mark-up percentage

4.1.3 Advantages and disadvantages of full cost-plus pricing

4.2 Marginal cost-plus pricing

4.2.1 Marginal cost-plus pricing approach

4.2.2 Calculate a marginal cost-plus price

4.2.3 Advantages and disadvantages of marginal cost-plus pricing

## **Chapter 5: Budgeting and forecasting**

5.1 Budgeting framework

5.1.1 Reasons for preparing budgets

5.1.2 The budget period and the budget manual

5.1.3 Steps in the budget preparation

5.2 The master budget

5.2.1 Prepare the budgeted income statement

5.2.2 Prepare the budgeted balance sheet

5.2.3. Prepare the cash budget

5.3 Preparing forecasts

5.3.1 Forecasting using historical data

5.3.2 The high-low method

5.3.3 Linear regression analysis

## **Chapter 6: Working capital management**

6.1 Overview of working capital

6.1.1. Definition of working capital

6.1.2. Balancing liquidity and profitability

6.2 Assessing the liquidity position via ratios

6.2.1 Inventory turnover

6.2.2 Receivables collection period

6.2.3 Payables payment period

6.2.4 Liquidity ratios

6.3 The cash operating cycle

6.3.1 Calculate the cash operating cycle

6.3.2 Variations in working capital requirements

6.3.3 Overtrading

6.3.4 Solutions to short-term liquidity problems

6.4 Working capital management



- 6.4.1 Managing inventory
- 6.4.2 Managing trade payables
- 6.4.3 Managing trade receivables
- 6.4.4 Managing cash

### **Chapter 7: Standard costing and variance analysis**

- 7.1 Standard costing and standard costs
  - 7.1.1 Definition of standard costing
  - 7.1.2 Determine standard costs
  - 7.1.3 The advantages and disadvantages of standard costing
- 7.2 Cost variances
  - 7.2.1 Definition of variance
  - 7.2.2 Material variances
  - 7.2.3 Labor variances
  - 7.2.4 Variable production overhead variances
  - 7.2.5 Fixed overhead expenditure variance
- 7.3 Sales variances and operating statements
  - 7.3.1 Sales variances
  - 7.3.2 Operating statements
  - 7.3.3 Inter-relationships between variances

### **Chapter 8: Breakeven analysis and limiting factor analysis**

- 8.1. Breakeven analysis and contribution
  - 8.1.1 Determine contribution
  - 8.1.2 Calculate the breakeven point
  - 8.1.3 The margin of safety
  - 8.1.4 Cost-volume-profit analysis and profit targets
  - 8.1.5 Limitations of breakeven or CVP analysis
- 8.2 Limiting factor analysis
  - 8.2.1 Limiting factors situations
  - 8.2.2 Make or buy decisions and scarce resources

## **6. LEARNING MATERIALS**

### **6.1 Required materials**

1. ICAEW. (2021). *Management Information - Workbook*.
2. ICAEW. (2021). *Management Information - Question Bank*.

3. Weygandt, J. J., Kimmel, P. D., Kieso, D. E., & Aly, I. M. (2018). *Managerial Accounting: Tools for Business Decision-making*. John Wiley & Sons.

#### **6.2 Reference materials**

4. BPP Learning Media. (2021). *Management Accounting*, ACCA Approved Practice & Revision Kit.
5. BPP Learning Media. (2021). *Management Accounting*, ACCA Approved Interactive Text.
6. Võ Văn Nhị, Phạm Ngọc Toàn, Nguyễn Thị Hằng Nga và các cộng sự. (2019). *Kế toán quản trị áp dụng cho các doanh nghiệp Việt Nam*. Nhà xuất bản Tài chính.



## 7. FORMS OF TEACHING

### 7.1. Course schedule

Week	Lecture topics	Teaching Method (Credit hours)		Total	Forms of Testing and Assessment
		Lectures	Group Activities/ Exercises		
1	Chapter 1 <b>Introduction to management accounting</b>	3	1	4	- Preparation of syllabus and references - Class participation and exercises
2	Chapter 2: <b>Calculating unit costs</b>	3	1	4	Class participation and exercises
3	Chapter 3: <b>Costing methods (Part 1)</b>	3	1	4	Class participation and exercises
4	Chapter 3: <b>Costing methods (Part 2) - Online class</b>	1	3	4	Group discussion & exercises
5	Chapter 4: <b>Pricing calculations</b>	2	2	4	Class participation and exercises
6	Chapter 5: <b>Budgeting and forecasting (Part 1)</b>	2	2	4	Class participation and exercises
7	Chapter 5: <b>Budgeting and forecasting (Part 2) – Online class</b>	2	2	4	Class participation and exercises
8	Chapter 6: <b>Working capital</b>	2	2	4	Class participation and exercises

	<b>management (Part 1)</b>				
9	Chapter 6: <b>Working capital management (Part 2) - Online class</b>	2	2	4	Group discussion, gamification & exercises
10	<b>Review chapters 1-6, Case studies, Midterm exam</b>	1	3	4	Group discussion & midterm exam
11	Chapter 7: <b>Standard costing and variance analysis (Part 1)</b>	3	1	4	Class participation and exercises
12	Chapter 7: <b>Standard costing and variance analysis (Part 2) - Online class</b>	2	2	4	Class participation and exercises
13	Chapter 8: <b>Breakeven analysis and limiting factor analysis (Part 1)</b>	2	2	4	Class participation and exercises
14	Chapter 8: <b>Breakeven analysis and limiting factor analysis (Part 2)</b>	1	3	4	Class participation and exercises
15	<b>Course review, Revision for Final exam</b>	1	3	4	Group discussion and problem-solving
<b>Total</b>		<b>30</b>	<b>30</b>	<b>60</b>	



**7.2 Detail schedule: (From Week 1 to Week 15)**

Teaching methods	Place	Main Contents	Preparation requirements	Required knowledge and skills learners need to achieve	Note
Week 1	Classroom	<b>Chapter 1: Introduction to management accounting</b>			
Lectures	3	1.1 Features of management accounting 1.1.1 Definition of management accounting 1.1.2 Comparing management and financial accounting 1.2 Basic cost accounting concepts 1.2.1 Functions and departments 1.2.2 Cost objects and cost units 1.3 Cost classification for different purposes 1.3.1 Cost classification for profit measurement 1.3.2 Cost classification for decision making	- Reading Syllabus - Reading material 1: Chapter 1, p.2-22. - Reading material 3: Chapter 1, p.3-10, 17-18.	CLO1, CLO6, CLO10, CLO11	

		<p>1.3.3 Cost classification for control</p> <p>1.4 Ethics and professional scepticism</p> <p>1.4.1 Fundamental principles</p> <p>1.4.2 Threats and safeguards</p>			
Discussion/Exercises	1	<p>- Self test questions: 1-10</p> <p>- Homework: Question Bank: 1-28, p.1-9</p>	<p>- Answer the questions in material 1: Chapter 1, p.25-28.</p> <p>- Answer the questions in material 2: Chapter 1, p.1-9.</p>		
Forms of testing and evaluation		<p>- Preparation of syllabus and references</p> <p>- Class participation and exercises</p>			
<b>Week 2</b>	<b>Classroom</b>	<b>Chapter 2: Calculating unit costs</b>			
Lectures	2	<p>2.1 Identify direct and indirect costs for cost units</p> <p>2.1.1 Direct costs</p> <p>2.1.2 Indirect costs</p> <p>2.2 Inventory valuation</p> <p>2.2.1 First in, first out (FIFO)</p> <p>2.2.2 Last in, first out (LIFO)</p> <p>2.2.3 Weighted average</p> <p>2.2.4 Inventory valuation and profitability</p>	<p>- Reading material 1, Chapter 2, p.34-49.</p>	CLO1, CLO6, CLO10, CLO11	
Discussion/Exercises	2	<p>- Self test questions: 1-10</p> <p>- Homework: Question Bank: 1-24</p>	<p>- Answer the questions in material 1: Chapter 2, p.52-54.</p>		



			- Answer the questions in material 2: Chapter 2, p.11-18.		
Forms of testing and evaluation		Class participation and exercises			
<b>Week 3</b>	<b>Classroom</b>	<b>Chapter 3: Costing methods (Part 1)</b>			
Lectures	3	3.1 Absorption costing 3.1.1 Calculating the absorption cost of a cost unit 3.1.2 Overhead allocation 3.1.3 Overhead apportionment 3.1.4 Overhead absorption 3.2 Activities-based costing (ABC) 3.2.1 Problems with traditional absorption costing 3.2.2 Activity-based costing process 3.2.3 Comparing ABC with traditional absorption costing.	- Reading material 1: Chapter 3, p.62-85. - Reading material 3: Chapter 4, p.2-15.	CLO1, CLO6, CLO10, CLO11, CLO13	
Discussion/Exercises	1	- Self test questions: 1-10 - Homework: Question Bank: 1-27	- Answer the questions in material 1: Chapter 3, p.94-96. - Answer the questions in material 2: Chapter 3, p.19-27.		
Forms of testing and evaluation		Class participation and exercises			

<b>Week 4</b>	<b>Online classroom</b>	<b>Chapter 3: Costing methods (Part 2)</b>			
Lectures	1	3.3 Marginal costing 3.3.1 Key concepts of marginal costing 3.3.2 Marginal costing principles 3.3.3 Comparing marginal costing with absorption costing 3.4 Introduction to other costing methods 3.4.1 Job order costing 3.4.2 Process costing 3.4.3 Life cycle costing 3.4.4 Target costing 3.4.5 Just in time	- Reading material 1: Chapter 4, p.106-121. - Reading material 3: Chapter 6, p.19-25.	CLO1, CLO6, CLO8, CLO9, CLO10-CLO12, CLO13	
Discussion/Exercises	3	- Case study 01 – Marginal costing - Self test questions: 1-10 - Homework: Question Bank: 28-33 - Scenario-based questions in Question Bank: (1) Sunshine, (2) Kingsman	- Discuss Case study 01 - Answer the questions in material 1: Chapter 4, p.124-126. - Answer the questions in material 2: Chapter 4, p.47-49, p.129-131.		
Forms of testing and evaluation	0	Group discussion & exercises			
<b>Week 5</b>	<b>Classroom</b>	<b>Chapter 4: Pricing calculations</b>			



Lectures	2	<p>4.1 Full cost-plus pricing</p> <p>4.1.1 Full cost-plus pricing approach</p> <p>4.1.2 Determine the mark-up percentage</p> <p>4.1.3 Advantages and disadvantages of full cost-plus pricing</p> <p>4.2 Marginal cost-plus pricing</p> <p>4.2.1 Marginal cost-plus pricing approach</p> <p>4.2.2 Calculate a marginal cost-plus price</p> <p>4.2.3 Advantages and disadvantages of marginal cost-plus pricing.</p>	- Reading material 1, Chapter 5, p.136- 145	CLO1, CLO6, CLO7, CLO13	
Discussion/Exercises	2	<p>- Self test questions: 1-5</p> <p>- Homework: Question Bank: 1-18</p>	<p>- Answer the questions in material 1: Chapter 5, p.152-153.</p> <p>- Answer the questions in material 2: Chapter 5, p.39-44.</p>		
Forms of testing and evaluation	0	Class participation and exercises			
<b>Week 6</b>	<b>Classroom</b>	<b>Chapter 5: Budgeting and forecasting (Part 1)</b>			
Lectures	2	<p>5.1 Budgeting framework</p> <p>5.1.1 Reasons for preparing budgets</p> <p>5.1.2 The budget period and the budget manual</p> <p>5.1.3 Steps in the budget preparation</p>	<p>- Reading material 1: Chapter 6, p.164-182.</p> <p>- Reading material 3: Chapter 9, p.6-17.</p>	CLO2, CLO6, CLO7, CLO13	

		5.2 The master budget 5.2.1 Prepare the budgeted income statement 5.2.2 Prepare the budgeted balance sheet			
Discussion/Exercises	2	- Self test questions: 1-5 - Homework: Question Bank: 1-22	- Answer the questions in material 1: Chapter 6, p.211-212. - Answer the questions in material 2: Chapter 6, p.51-56.		
Forms of testing and evaluation	0	Class participation and exercises			
<b>Week 7</b>	<b>Online class</b>	<b>Chapter 5: Budgeting and forecasting (Part 2)</b>			
Lectures	2	5.2.3. Prepare the cash budget 5.3 Preparing forecasts 5.3.1 Forecasting using historical data 5.3.2 The high-low method 5.3.3 Linear regression analysis	- Reading material 1: Chapter 6, p.182-188. - Reading material 3: Chapter 5, p.7-9.	CLO2, CLO6, CLO7, CLO13	
Discussion/Exercises	2	- Self test questions: 6-10 - Homework: Question Bank: 23-37	- Answer the questions in material 1: Chapter 6, p.212-213. - Answer the questions in material 2: Chapter 6, p.56-61.		
Forms of testing and evaluation		Class participation and exercises			
<b>Week 8</b>	<b>Classroom</b>	<b>Chapter 6: Working capital management (Part 1)</b>			



Lectures	2	<p>6.1 Overview of working capital</p> <p>6.1.1. Definition of working capital</p> <p>6.1.2. Balancing liquidity and profitability</p> <p>6.2 Assessing the liquidity position via ratios</p> <p>6.2.1 Inventory turnover</p> <p>6.2.2 Receivables collection period</p> <p>6.2.3 Payables payment period</p> <p>6.2.4 Liquidity ratios</p> <p>6.3 The cash operating cycle</p> <p>6.3.1 Calculate the cash operating cycle</p> <p>6.3.2 Variations in working capital requirements</p> <p>6.3.3 Overtrading</p> <p>6.3.4 Solutions to short-term liquidity problems</p>	<p>- Reading material 1: Chapter 7, p.224-237.</p> <p>- Reading material 3: Chapter 14, p.15-22.</p>	CLO3, CLO6, CLO7, CLO10, CLO13
Discussion/Exercises	2	<p>- Self test questions: 1-7</p> <p>- Homework: Question Bank: 1-25</p>	<p>- Answer the questions in material 1: Chapter 7, p.254-255.</p> <p>- Answer the questions in material 2: Chapter 7, p.71-79.</p>	
Forms of testing and evaluation	0	Class participation and exercises		

<b>Week 9</b>	<b>Online class</b>	<b>Chapter 6: Working capital management (Part 2)</b>			
Lectures	2	6.4 Working capital management 6.4.1 Managing inventory 6.4.2 Managing trade payables 6.4.3 Managing trade receivables 6.4.4 Managing cash	- Reading material 1: Chapter 7, p.237-250. - Play game to learn how to manage inventory: <a href="https://www.coolmathgames.com/0-lemonade-stand">https://www.coolmathgames.com/0-lemonade-stand</a>	CLO3, CLO3, CLO6, CLO7, CLO9	
Discussion/Exercises	2	- Group discussion: Managing working capital - Self test questions: 8-10 - Homework: Question Bank: 26-48	- Prepare for group discussion: Managing cash, receivables, inventory and payables - Answer the questions in material 1: Chapter 7, p.256. - Answer the questions in material 2: Chapter 6, p.79-86.		
Forms of testing and evaluation	0	Group discussion, gamification & exercises			
<b>Week 10</b>	<b>Classroom</b>	<b>Review chapters 1-6, Case studies, Midterm exam</b>			
Lectures	1	Revision of chapter 1- chapter 6	- Practising questions of chapter 1 – chapter 6 in Question Bank.	CLO3, CLO8-CLO13	
Discussion/Midterm exam	3	Case study 2: Budgeting process Midterm exam	- Prepare for case study 2: Failure of budgeting process - Prepare for Midterm exam		
Forms of testing and evaluation	0	Group discussion & exam			



<b>Week 11</b>	<b>Classroom</b>	<b>Chapter 7: Standard costing and variance analysis (Part 1)</b>			
Lectures	3	7.1 Standard costing and standard costs 7.1.1 Definition of standard costing 7.1.2 Determine standard costs 7.1.3 The advantages and disadvantages of standard costing 7.2 Cost variances 7.2.1 Definition of variance 7.2.2 Material variances 7.2.3 Labor variances 7.2.4 Variable production overhead variances 7.2.5 Fixed overhead expenditure variance	- Reading material 1: Chapter 9, p.308-321. - Reading material 3: Chapter 11, p.3-15.	CLO4, CLO6, CLO7, CLO13	
Discussion/Exercises	1	- Self test questions: 1-10 - Homework: Question Bank: 1-20	- Answer the questions in material 1: Chapter 9, p.336-339. - Answer the questions in material 2: Chapter 9, p.97-101.		
Forms of testing and evaluation	0	Class participation and exercises			
<b>Week 12</b>	<b>Online class</b>	<b>Chapter 7: Standard costing and variance analysis (Part 2)</b>			

Lectures	2	7.3 Sales variances and operating statements 7.3.1 Sales variances 7.3.2 Operating statements 7.3.3 Inter-relationships between variances	- Reading material 1: Chapter 9, p.322-332.	CLO4, CLO6-CLO8, CLO13
Discussion/Exercises	2	- Self test questions: 1-10 - Homework: Question Bank: 1-20	- Answer the questions in material 1: Chapter 9, p.336-339. - Answer the questions in material 2: Chapter 9, p.97-101.	
Forms of testing and evaluation	0	Class participation and exercises		
<b>Week 13</b>	<b>Classroom</b>	<b>Chapter 8: Breakeven analysis and limiting factor analysis (Part 1)</b>		
Lectures	2	8.1. Breakeven analysis and contribution 8.1.1 Determine contribution 8.1.2 Calculate the breakeven point 8.1.3 The margin of safety 8.1.4 Cost-volume-profit analysis and profit targets 8.1.5 Limitations of breakeven or CVP analysis	- Reading material 1: Chapter 10, p.348-359. - Reading material 3: Chapter 5, p.10-22.	CLO5-CLO8, CLO13
Discussion/Exercises	2	- Self test questions: 1-6 - Homework: Question Bank: 1-12	- Answer the questions in material 1: Chapter 10, p.371-373.	



			- Answer the questions in material 2: Chapter 10, p.107-110.		
Forms of testing and evaluation	0	Class participation and exercises			
<b>Week 14</b>	<b>Classroom</b>	<b>Chapter 8: Breakeven analysis and limiting factor analysis (Part 2)</b>			
Lectures	1	8.2 Limiting factor analysis 8.2.1 Limiting factors situations 8.2.2 Make or buy decisions and scarce resources	- Reading material 1: Chapter 10, p.360-368. - Reading material 3: Chapter 6, p.12-14.	CLO5-CLO9, CLO13	
Discussion/Exercises	3	- Homework: Question Bank: 13-22 - Scenario-based questions in Question Bank: Baybee plc.	- Answer the questions in material 2: Chapter 10, p.110-114 & p.148-150.		
Forms of testing and evaluation	0	Class participation and exercises			
<b>Week 15</b>	<b>Classroom</b>	<b>Course review, Revision for Final exam</b>			
Lectures	1	Review from Chapter 1 to Chapter 8: - Cost concepts - Costing methods - Pricing methods - Budgeting - Working capital analysis - Standard costing - Break-even analysis	- Practising questions of chapter 1 – chapter 7, chapters 9 & 10.	CLO6-CLO9, CLO10- CLO13	
Discussion/Exercises	3	- Scenario-based questions in Question Bank: Treeze Ltd. - Case study 3: Make or buy decision	- Answer the questions in material 2: Chapter 10, p.154-156. - Discuss case study 3: Make or buy decisions.		

		- Guest speaker (flexible time from Week 13-Week 15 depending on the guest speaker's schedule)		
Forms of testing and evaluation	0	Group discussion and problem-solving		



## 8. TEACHING METHODS AND ASSESSMENT

### 8.1 Teaching methods

No.	CODE	Group of teaching and learning methods	Detailed description
<b>I</b>	<b>Direct teaching methods</b>		
1	PP1	<b>Specific explanation</b>	Instructors will guide and explain aspects of the lesson content, helping students to gain knowledge and skills.
2	PP2	<b>Lectures</b>	The instructor will present the lecture details and the student's responsibility is to listen and record what is needed to gain knowledge.
3	PP3	<b>Guest speaker</b>	Students can participate in thematic reporting sessions, in which the speakers and presenters are not instructors but experts from outside businesses and organizations. The experiences and insights of the speakers help students form general or specific knowledge about the course.
<b>II</b>	<b>Methods of teaching and learning brain stimulation (Indirect teaching)</b>		
1	PP4	<b>Problem solving</b>	Students must use deep and logical thinking to recognize and solve the problems between the current situation and the desired goal, thereby, learning new knowledge while facing and solving problems.
2	PP5	<b>Brain Storming</b>	During group work, students are required to use this method to generate questions, ideas and examples; used to illustrate, expand, and deepen the main idea or theme
3	PP6	<b>Case Study</b>	Instructors design tasks based on cases/situations, asking students to solve, thereby helping students develop problem-solving, decision-making skills as well as research skills.

No.	CODE	Group of teaching and learning methods	Detailed description
<b>III</b>	<b>Activity-based teaching method</b>		
1	<b>PP7</b>	<b>Role Play</b>	Assume that students play different roles in a situation and interact (act) with others
2	<b>PP8</b>	<b>Gamification</b>	Games are viewed as interactive activities, which can create mutual support between instructors - students or class members, help systematize knowledge and increase students' confidence.
<b>IV</b>	<b>Interactive teaching method</b>		
1	<b>PP9</b>	<b>Discussion</b>	Students are divided into groups and give opinions on the problem the teacher has raised before. This method helps students analyze definitions, ideas, data about the topic and discuss with teachers, thereby connecting ideas and clarifying problems.
2	<b>PP10</b>	<b>Group study</b>	Students are divided into small groups to solve the given problem, and present the results by report or presentation.
3	<b>PP11</b>	<b>Provocative question</b>	The instructor uses open-ended questions or problems and guides students/groups of students to respond step-by-step
<b>V</b>	<b>Independent teaching method</b>		
2	<b>PP12</b>	<b>Online Learning</b>	Teachers and students use online tools to support the teaching and learning process
3	<b>PP13</b>	<b>Exercises/Homework</b>	Students are required to complete the teacher's assignments at home
4	<b>PP14</b>	<b>Read and study materials</b>	This method develops students' self-study ability to prepare lessons before each class and review lessons after class.



## 8.2 The compatibility between teaching and learning methods and learning outcomes

Learning outcome		Teaching Methods
Learning Outcome Code	Details	
CLO1	Differentiate and apply costing methods and pricing strategy for business decision.	PP1, PP2, PP5, PP6, PP9, PP11, PP13, PP14.
CLO2	Classify and prepare a master budget for an organization.	PP1, PP2, PP4-PP6, PP10-PP14
CLO3	Analyze working capital management methods for an organization.	PP1, PP2, PP5, PP6, PP7-PP14
CLO4	Analyze variances from standard costs for performance evaluation of businesses.	PP1, PP2, PP4-PP6, PP9-PP14
CLO5	Apply break-even analysis for management decision making.	PP1, PP2, PP4, PP9-PP14
CLO6	Skills in solving cost accounting issues.	PP4, PP6, PP9, PP10
CLO7	Skills in analyzing cost accounting information for decision-making purposes.	PP6, PP7, PP9, PP10
CLO8	<i>Management and leadership:</i> Time management skills, resources, coordination to implement the process of organizing activities;	PP4, PP6, PP9, PP10
CLO9	<i>Teamwork skills:</i> Have the skills to work, cooperate and coordinate in different groups.	PP4, PP6, PP10
CLO10	<i>Personal ethical qualities:</i> Having standard behavior and speech; confident, persistent, flexible and ready to face difficulties; enthusiastic, be able to listen, negotiate and debate on cost accounting issues.	PP7, PP10, PP13, PP14
CLO11	<i>Professional ethical qualities:</i> integrity, objectivity, prudence, confidentiality, honesty, responsibility, proactively updating accounting information.	PP6, PP7, PP9, PP10
CLO12	<i>Social ethical qualities:</i> Respect relevant law, have good discipline and an active lifestyle; support community.	PP4, PP6, PP10, PP11
CLO13	Having the ability to lead professionally in	PP4, PP6, PP7, PP10

	management accounting field; take initiative in performing assigned tasks; ability to self-study and accumulate knowledge and experience to improve professional qualifications.	
--	--	--

## 9. FORMS OF TESTING AND ASSESSMENTS

### 9.1. Objectives and percentage of assessment

Types of assessment	Description	Course Learning Outcomes	Percentage (%)
<b>Class participation</b>	<ul style="list-style-type: none"> <li>- Class participation points will be given based on class attendance and contribution in class.</li> <li>- Assessment of student participation and learning attitude towards the course and pre-class preparation.</li> </ul>	CLO1-CLO7, CLO10-CLO13	10%
<b>Group assignment</b>	<ul style="list-style-type: none"> <li>- Students are divided into small groups and have to solve assignment in advance at home under the guidance of lecturer. The group chooses at least 2 representatives to present in class.</li> <li>- Assess students' cognitive ability and teamwork skills.</li> <li>- Assess the ability to collect information, process documents to complete assignments by topic</li> <li>- Assessment of written and presentation ability, ability to answer critical questions</li> <li>- Assess the level of understanding and application of the knowledge of the course.</li> </ul>	CLO1, CLO2, CLO3, CLO5, CLO8, CLO9, CLO13.	10%
<b>Mid-term exam</b>	<ul style="list-style-type: none"> <li>- Mid-term exam is written and closed-book examination</li> <li>- Assess how much the learner achieves the target percentage of knowledge at all the levels 1-3.</li> </ul>	CLO1-CLO3, CLO6-CLO8.	20%
<b>Final exam</b>	<ul style="list-style-type: none"> <li>- Final exam is a closed-book exam which is 90 minutes long.</li> <li>- Evaluate the relevant knowledge and skills of students to achieve percentage of</li> </ul>	CLO1-CLO7, CLO10-CLO12	60%



	the course's objectives at the levels 2 and 3. - Assess the learning process and self-study ability of students.		
<b>Total</b>			<b>100%</b>

## **9.2. Criteria assessment**

### **9.2.1 Class participation**

- + Criterion 1: Attend 100% of the lessons – 7.0 marks
- + Criterion 2: Attend 100% of lessons and have contribution in class (Raise hand, ask questions, give the right answers) – 9.0 marks
- + Criterion 3: Attend 100% of lessons and have active contribution in class (Raise hand, ask questions, give the right answers) – 10 marks

### **9.2.2 Group assignment**

#### **\* 9.2.2.1 Assessment criteria for presentation in class (6 marks)**

- + Criterion 1: Professional powerpoint slides, the content is presented in accordance with the assigned topic, and the content is logical and complete.
- + Criterion 2: Present clearly within the specified time frame. Delivery techniques make the presentation compelling, and speaker appears polished and confident.
- + Criterion 3: Respond well to critical questions of lecturers and other students

#### **\* 9.2.2.2 Assessment criteria for the report (4 marks)**

- + Criterion 1: The content meets the requirements of the assignment and in the word limit
- + Criterion 2: Logical structure, demonstrating analysis, problem detection and critical thinking in the written report
- + Criterion 3: Excellent use of language and vocabulary. No problems with spelling, punctuation or grammar. Writing is concise and clear.

### **9.2.3 Mid-term exam**

- + Criterion 1: Students answer the questions correctly to demonstrate the understanding of theories related to management accounting.
- + Criterion 2: Students demonstrate the skills of calculation, analysis and critical thinking through the written paper.

+ Criterion 3: Excellent use of language and vocabulary. No problems with spelling, punctuation or grammar. Writing is concise and clear.

Grade	Criteria assessment
9 - 10	Achieve all 3 criteria
7 - under 9	Achieve the first two criteria. Few mistakes in the 3 <sup>rd</sup> criterion
5 - under 7	Achieve criteria 1-2
< 5	Unable to achieve all 3 criteria

#### 9.2.4 Final exam

Final exam will be conducted according to the content weight and exam structure. This is a closed book exam which is 90 minutes long. The final exam consists of 20 multiple-choice questions (5 marks, 0.25 marks/question) and 01 scenario-based question including 04 calculation questions (4 marks, 1 mark/question) and 01 essay question (1.5 marks).

The assessment criteria for the final exam are similar to the criteria for the midterm exam mentioned in section 9.2.3.

#### 9.3 Exam schedule

- The midterm exam schedule is presented in the lesson plan of the course. If there is any change, the lecturer will notify students 01 week in advance.

- Final exam schedule will be announced by the Training department of the University.

Preparer



Dr. Nguyen Thi Huong Lien

Head of Department



Dr. Do Kieu Oanh

Dean



Dr. Nguyen Thi Hong Thuy



PGS.TS. Lê Trung Thành



**CORPORATE MANAGEMENT ACCOUNTING (FAA4002)**  
**CASE STUDIES**

**Case study 1 - Marginal costing**

Brendy was hired during January 2020 to manage the home products division of Hi-Tech Products. As part of his employment contract, he was told that he would get \$5,000 of additional bonus for every 1% increase that the division's profits exceeded those of the previous year.

Soon after coming on board, Brendy met with his plant managers and explained that he wanted the plants to be run at full capacity. Previously, the plant had employed just-in-time inventory practices and had consequently produced units only as they were needed. Brendy stated that under previous management the company had missed out on too many sales opportunities because it didn't have enough inventory on hand. Because previous management had employed just-in-time inventory practices, when Brendy came on board there was virtually no beginning inventory. The selling price and variable costs per unit remained the same from 2019 to 2020. Additional information is provided below.

	2019	2020
Net income	\$ 300,000	\$ 525,000
Units produced	25,000	30,000
Units sold	25,000	25,000
Fixed manufacturing overhead costs	\$1,350,000	\$1,350,000
Fixed manufacturing overhead costs per unit	\$ 54	\$ 45

**Instructions**

- a. Calculate Brendy's bonus based upon the net income shown above.
- b. Recompute the 2019 and 2020 results using marginal costing.
- c. Recompute Brendy's 2020 bonus under marginal costing.
- d. Were Brendy's actions unethical? Do you think any actions need to be taken by the company?







## **Case study 2 - Budgeting process**

BP Corporation operates on a calendar-year basis. It begins the annual budgeting process in late August when the president establishes targets for the total dollar sales and net income before taxes for the next year.

The sales target is given first to the marketing department. The marketing manager formulates a sales budget by product line in both units and dollars. From this budget, sales quotas by product line in units and dollars are established for each of the corporation's sales districts. The marketing manager also estimates the cost of the marketing activities required to support the target sales volume and prepares a tentative marketing expense budget.

The executive vice president uses the sales and profit targets, the sales budget by product line, and the tentative marketing expense budget to determine the dollar amounts that can be devoted to manufacturing and corporate office expense. The executive vice president prepares the budget for corporate expenses. She then forwards to the production department the product-line sales budget in units and the total dollar amount that can be devoted to manufacturing.

The production manager meets with the factory managers to develop a manufacturing plan that will produce the required units when needed within the cost constraints set by the executive vice president. The budgeting process usually comes to a halt at this point because the production department does not consider the financial resources allocated to be adequate.

When this standstill occurs, the vice president of finance, the executive vice president, the marketing manager, and the production manager meet together to determine the final budgets for each of the areas. This normally results in a modest increase in the total amount available for manufacturing costs and cuts in the marketing expense and corporate office expense budgets. The total sales and net income figures proposed by the president are seldom changed. Although the participants are seldom pleased with the compromise, these budgets are final. Each executive then develops a new detailed budget for the operations in his or her area.

None of the areas has achieved its budget in recent years. Sales often run below the target. When budgeted sales are not achieved, each area is expected to cut costs so that the president's profit target can be met. However, the profit target is seldom met because



costs are not cut enough. In fact, costs often run above the original budget in all functional areas (marketing, production, and corporate office).

The president is disturbed that BP has not been able to meet the sales and profit targets. He hired a consultant with considerable experience with companies in Palmer's industry. The consultant reviewed the budgets for the past 4 years. He concluded that the product line sales budgets were reasonable and that the cost and expense budgets were adequate for the budgeted sales and production levels.

### Instructions

- a. Discuss how the budgeting process employed by BP Corporation contributes to the failure to achieve the president's sales and profit targets.
- b. Suggest how BP Corporation's budgeting process could be revised to correct the problems.
- c. Should the functional areas be expected to cut their costs when sales volume falls below budget? Explain your answer.

### Case study 3 – Make or buy decisions

"In my opinion, we ought to stop making our own drums and accept that outside supplier's offer," said Peter, managing director of Organs Co. "At a price of \$18 per drum, we would be paying \$5.20 less than it costs us to manufacture the drums in our own plant. Since we use 60,000 drums a year, that would be an annual cost savings of \$312,000." Organs Co.'s current cost to manufacture one drum is given below (based on 60,000 drums per year):

Direct materials	\$10.35
Direct labor	6.10
Variable overhead	1.60
Fixed overhead (\$2.80 general company overhead, \$1.60 depreciation and, \$0.75 supervision)	5.15
Total cost per drum	\$23.20

A decision about whether to make or buy the drums is especially important at this time because the equipment being used to make the drums is completely worn out and must be replaced. The choices facing the company are:

*Alternative 1:* Rent new equipment and continue to make the drums. The equipment would be rented for \$135,800 per year.

*Alternative 2:* Purchase the drums from an outside supplier at \$18 per drum.



The new equipment would be more efficient than the equipment that Organs Co. has been using and, according to the manufacturer, would reduce direct labor and variable overhead costs by 30%. The old equipment has no resale value. Supervision cost (\$45,000 per year) and direct materials cost per drum would not be affected by the new equipment. The new equipment's capacity would be 100,000 drums per year. The company's total general company overhead would be unaffected by this decision

**Required:**

1. Assuming that 60,000 drums are needed each year, what is the financial advantage (disadvantage) of buying the drums from an outside supplier?
2. Assuming that 80,000 drums are needed each year, what is the financial advantage (disadvantage) of buying the drums from an outside supplier?
3. Assuming that 100,000 drums are needed each year, what is the financial advantage (disadvantage) of buying the drums from an outside supplier?
4. What other factors would you recommend that the company consider before making a decision?



**BẢNG TRỌNG SỐ NỘI DUNG HỌC PHẦN**

Tên học phần: Kế toán quản trị doanh nghiệp

Mã học phần: FAA4002

Số tín chỉ: 04

Thời gian làm bài: 90 phút

Nội dung	Tỷ lệ %	Cấp độ 1(%) (Tái hiện-Biết)	Cấp độ 2(%) (Tái tạo-Hiểu+Áp dụng)	Cấp độ 3(%) (Lập luận-Phân tích và đánh giá)	Cấp độ 4(%) (Sáng tạo)
Chapter 1: Introduction to management accounting	7.5		7.5		
Chapter 2: Calculating unit costs	7.5		7.5		
Chapter 4: Pricing calculations	7.5		7.5		
Chapter 5: Budgeting	7.5		7.5		
Chapter 6: Working capital	7.5		7.5		
Chapter 3: Costing methods Chapter 7: Standard costing and variance analysis Chapter 8: Breakeven analysis and limiting factor analysis	62.5		42.5	20	
<b>Tổng</b>	<b>100</b>		<b>80</b>	<b>20</b>	



**CẤU TRÚC ĐỀ THI HỌC PHẦN**

Tên học phần: *Kế toán quản trị doanh nghiệp*

Mã học phần: *FAA4002*

Số tín chỉ: *04*

Thời gian làm bài: *90 phút*

Nội dung	%	Cấp độ 1 (Tái hiện-Biết)						Cấp độ 2 (Tái tạo-Hiểu+Áp dụng)						Cấp độ 3 (Lập luận-Phân tích và đánh giá)						Cấp độ 4 (Sáng tạo)					
		Trắc nghiệm			Tự luận			Trắc nghiệm			Tự luận			Trắc nghiệm			Tự luận			Trắc nghiệm			Tự luận		
		SL	TG	Đ	SL	TG	Đ	SL	TG	Đ	SL	TG	Đ	SL	TG	Đ	SL	TG	Đ	SL	TG	Đ	SL	TG	Đ
Chapter 1: Introduction to management accounting	7.5							3	4.5	7.5															
Chapter 2: Calculating unit costs	7.5							3	4.5	7.5															
Chapter 4: Pricing calculations	7.5							3	4.5	7.5															
Chapter 5: Budgeting	7.5							3	4.5	7.5															
Chapter 6: Working capital	7.5							3	4.5	7.5															
Chapter 3: Costing methods	62.5										2	24	20												
Chapter 7: Standard costing and								5	7.5	12.5	2	16	10				1	20	20						





## **COURSE DESCRIPTION**

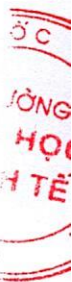
1. **Course name:** Corporate Management Accounting
2. **Course Code:** FAA4002
3. **Degree:** Bachelor
4. **Language teaching:** English
5. **Number of credits:** 04
6. **Pre-requisite:** Principle of Accounting
7. **Core course/Elective course:** Core course
8. **Faculty in charge of the course:** Faculty of Accounting and Auditing
9. **Course objectives**

Management accounting helps managers perform three vital activities including planning, controlling, and decision making. At the end of this course, students will be able to differentiate and apply absorption costing, marginal costing methods; apply full cost plus, marginal cost plus pricing for business decisions. In addition, students are also able to classify and prepare a master budget and analyze working capital management methods for an organization. Furthermore, students will be able to analyze cost variances, sales variances and operating statements for performance evaluation of businesses. Finally, students will be able to apply break-even and limiting factor analysis for management decision making. In general, students will gain a variety of management accounting knowledge and professional skills upon successful completion of this course.

### **10. Summary**

Management accounting is concerned with providing information to managers for decision making within the organization. The course involves the analysis and evaluation of timely and relevant accounting information for planning, directing, controlling and decision-making so as to achieve the overall objectives of the organization. Topics covered in the course include costing and pricing methods, budgeting and forecasting, working capital management, standard costing and variance analysis, breakeven and limiting factor analysis. In addition, ethics is fundamental to the provision of management information upon which basis sustainable business decisions can be made. Within class lectures, gamification, group assignments and case studies, students will gain a variety of management accounting knowledge and professional skills.

### **11. Credit hours: 60**



## 12. Teaching methods:

No.	CODE	Group of teaching and learning methods	Detailed description
<b>I Direct teaching methods</b>			
1	PP1	Specific explanation	Instructors will guide and explain aspects of the lesson content, helping students to gain knowledge and skills.
2	PP2	Lectures	The instructor will present the lecture details and the student's responsibility is to listen and record what is needed to gain knowledge.
3	PP3	Guest speaker	Students can participate in thematic reporting sessions, in which the speakers and presenters are not instructors but experts from outside businesses and organizations. The experiences and insights of the speakers help students form general or specific knowledge about the course.
<b>II Methods of teaching and learning brain stimulation (Indirect teaching)</b>			
1	PP4	Problem solving	Students must use deep and logical thinking to recognize and solve the problems between the current situation and the desired goal, thereby, learning new knowledge while facing and solving problems.
2	PP5	Brain Storming	During group work, students are required to use this method to generate questions, ideas and examples; used to illustrate, expand, and deepen the main idea or theme
3	PP6	Case Study	Instructors design tasks based on cases/situations, asking students to solve, thereby helping students develop problem-solving, decision-making skills as well as research skills.
<b>III Activity-based teaching method</b>			



No.	CODE	Group of teaching and learning methods	Detailed description
1	PP7	<b>Role Play</b>	Assume that students play different roles in a situation and interact (act) with others
2	PP8	<b>Gamification</b>	Games are viewed as interactive activities, which can create mutual support between instructors - students or class members, help systematize knowledge and increase students' confidence.
<b>IV</b>	<b>Interactive teaching method</b>		
1	PP9	<b>Discussion</b>	Students are divided into groups and give opinions on the problem the teacher has raised before. This method helps students analyze definitions, ideas, data about the topic and discuss with teachers, thereby connecting ideas and clarifying problems.
2	PP10	<b>Group study</b>	Students are divided into small groups to solve the given problem, and present the results by report or presentation.
3	PP11	<b>Provocative question</b>	The instructor uses open-ended questions or problems and guides students/groups of students to respond step-by-step
<b>V</b>	<b>Independent teaching method</b>		
2	PP12	<b>Online Learning</b>	Teachers and students use online tools to support the teaching and learning process
3	PP13	<b>Exercises/Homework</b>	Students are required to complete the teacher's assignments at home
4	PP14	<b>Read and study materials</b>	This method develops students' self-study ability to prepare lessons before each class and review lessons after class.

### 13. Assessments

Types of assessment	Description	Course Learning Outcomes	Percentage (%)
<b>Class participation</b>	<ul style="list-style-type: none"> <li>- Class participation points will be given based on class attendance and contribution in class.</li> <li>- Assessment of student participation and learning attitude towards the course and pre-class preparation.</li> </ul>	CLO1-CLO7, CLO10 -CLO13	10%
<b>Group assignment</b>	<ul style="list-style-type: none"> <li>- Students are divided into small groups and have to solve assignment in advance at home under the guidance of lecturer. The group chooses at least 2 representatives to present in class.</li> <li>- Assess students' cognitive ability and teamwork skills.</li> <li>- Assess the ability to collect information, process documents to complete assignments by topic</li> <li>- Assessment of written and presentation ability, ability to answer critical questions</li> <li>- Assess the level of understanding and application of the knowledge of the course.</li> </ul>	CLO1, CLO2, CLO3, CLO5, CLO8, CLO9	10%
<b>Mid-term exam</b>	<ul style="list-style-type: none"> <li>- Mid-term exam is written and closed-book examination</li> <li>- Assess how much the learner achieves the target percentage of knowledge at all the levels 1-3.</li> </ul>	CLO1-CLO3, CLO6-CLO8, CLO13.	20%
<b>Final exam</b>	<ul style="list-style-type: none"> <li>- Final exam is a closed book exam which is 90 minutes long.</li> <li>- Evaluate the relevant knowledge and skills of students to achieve percentage of the course's objectives at the levels 2, 3.</li> <li>- Assess the learning process and self-study ability of students.</li> </ul>	CLO1-CLO7, CLO10-CLO12	60%
<b>Total</b>			<b>100%</b>



## 14. Required materials

14.1 Required materials (Minimum 3 materials, ranked in order of most important learning materials)

1. ICAEW. (2021). *Management Information - Workbook*.
2. ICAEW. (2021). *Management Information - Question Bank*.
3. Weygandt, J. J., Kimmel, P. D., Kieso, D. E., & Aly, I. M. (2018). *Managerial Accounting: Tools for Business Decision-making*. John Wiley & Sons.

14.2 Reference materials (numbering the next order of the required course material)

4. BPP Learning Media. (2021). *Management Accounting, ACCA Approved Practice & Revision Kit*.
5. BPP Learning Media. (2021). *Management Accounting, ACCA Approved Interactive Text*.
6. Võ Văn Nhị, Phạm Ngọc Toàn, Nguyễn Thị Hằng Nga và các cộng sự. (2019). *Kế toán quản trị áp dụng cho các doanh nghiệp Việt Nam*. Nhà xuất bản Tài chính.

**Head of Department**



**Dr. Do Kieu Oanh**

**Dean**



**Dr. Nguyen Thi Hong Thuy**