|  |  |  |  |
| --- | --- | --- | --- |
|

|  |  |
| --- | --- |
| **The Ministry of Education and Training****HOCHIMINH CITY OPEN UNIVERSITY** | **SOCIALIST REPUBLIC OF VIETNAM****Independence – Liberty – Happiness****\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |

 |  |

**BACHELOR PROGRAM**

 **SYLLABUS**

1. **GENERAL INFORMATION**
	1. **.** Name: **Advanced Management Accounting- ACCA F5**
	2. **.** Code: **ACCO3402**
	3. **.** Faculty in charge: **Accounting and Auditing**
	4. **.** Credit: **04** credits (in theory)
2. **MODULE DESCRIPTION**

This module helps candidates develop knowledge and skills in the application of management accounting techniques which provide a broader background in management accounting techniques. It covers specialist techniques, decision-making, budgeting and standard costing, concluding with how business performance should be managed and controlled.

1. **MODULE OBJECTIVES**
	1. **General goals**

This module provides candidates with the competencies needed to analyse, to plan and to make decision of management and support the implementation of the strategy of an organisation.

* 1. **Specific learning outcomes**
		1. **Knowledge**

 On completion of their studies, students should be able to:

* Demonstrate specialist costs, compare and apply costing management techniques: Activity based costing, target costing, life-cycle costing.
* Prepare and discuss throughput and environmental accounting.
* Explain, calculate and determine relevant cost analysis, cost volume profit analysis, and limiting factors.
* Explain, calculate and determine pricing decisions, make-or-buy and other short-term decisions, and deal with risk and uncertainty in decision-making.
* Identify and select appropriate budgetary system, and methods for planning and controlling business performance.
* Identify and discuss performance management information and measurement systems and assess the performance from both a financial and non-financial viewpoint.
* Discuss and demonstrate performance analysis in private and not-for-profit sector organisations and in public sector.
	+ 1. **Skills:**
* Calculate and prepare cost planning and demonstrate selling prices.
* Prepare budget plan and identify important issues of the performance of an organisation.
* Assess the performance of an organisation.
	+ 1. **Attitude:**
* Discipline manner, well team-working attitude; and
* Self confidence in assigned position.
1. **COURSE CONTENTS**

| **No.** | **Chapter** | **Detail** | **Hours** | **Text book for self-study** |  |
| --- | --- | --- | --- | --- | --- |
| **Total** | **Theory** | **Practice** |  |
|  | COSTING | * + - * Costing;
			* Overheads;
			* Marginal costing and absorption costing.
 | **5** | 4 | 1 | BPP textbook |  |
|  | COSTING TECHNIQUES  | * Activity based costing;
* Target costing;
* Life-cycle costing;
* Throughput costing.
 | **5** | 4 | 1 | BPP textbook |  |
|  | COST VOLUM PROFIT (CVP) ANALYSIS | * Contribution;
* Breakeven;
* Margin of safety;
 | **5** | 4 | 1 | BPP textbook |  |
|  | LIMITING FACTOR ANALYSIS | * Limiting factors;
* Linear programming;
* Slack and surplus;
* Shadow prices.
 | **5** | 4 | 1 | BPP textbook |  |
|  | PRICING DECISIONS | * Pricing policy and the market;
* Demand;
* Profit-maximising;
* Price strategies.
 | **5** | 4 | 1 | BPP textbook |  |
|  | SHORT-TERM DECISIONS | * Identifying relevant costs;
* Make or buy decisions;
* Outsourcing;
* Further processing decisions.
* Shutdown decision.
 | **5** | 4 | 1 | BPP textbook |  |
|  | RISK AND UNCERTAINTY | * Risk and uncertainty;
* Probabilities and expected value;
* Sensitivity analysis;
* Simulation models.
 | **5** | 4 | 1 | BPP textbook |  |
|  | BUDGETARY SYSTEMS | * Plan and controlling cycle;
* Budgetings;
* Beyond budgeting;
* Quantitative analysis in budgeting.
 | **5** | 4 | 1 | BPP textbook |  |
|  | VARIANCE ANALYSIS | * Basic variances;
* Planning and operational variances;
* Performance analysis and behaviour aspects.
 | **5** | 4 | 1 | BPP textbook |  |
|  | PERFORMANCE MANAGEMENT INFORMATION SYSTEMS | * Management accounting information for management and operational control;
* Types of information systems.
 | **5** | 4 | 1 | BPP textbook |  |
|  | PERFORMANCE MEASUREMENT IN PRIVATE SECTOR ORGANISATION | * Performance measurement;
* Financial and non-financial performance indicators;
* The balanced scorecard.
 | **5** | 4 | 1 | BPP textbook |  |
|  | DIVISIONAL PERFORMANCE AND TRANSFER PRICING | * Divisionalisation;
* Return on investment (ROI);
* Residual income (RI);
* Transfer pricing.
 | **5** | 4 | 1 | BPP textbook |  |
| **Total** | **60** | **38** | **12** |  |

*Note: TT: Total number of hours; T: Theory; SS: Self-study.*

1. **COURSE MATERIALS**
	1. **Required materials:**

ACCA-F5 Performance Management, BPP Learning Media 2016 (Textbook and Practice & Revision kit).

* 1. **Recommended materials:**

Whitecotton, Libby and Phillips (2011), Managerial Accounting, McGraw-Hill International Edition.

1. **ASSESSMENTS**
	1. Score grading scale: The course grading scale is 10-point system, with ten being the highest and zero being the lowest.
	2. Type of assessment: multi-choice questions. The students do not allow to using study materials during the examination time.
	3. Method and conduct of assessments

| **No.** | **Assessment details** | **Percentage** |
| --- | --- | --- |
| 1 | In-class exercise | 20% |
| 2 | Mid-Term Exam | 30% |
| 3 | Final Exam | 50% |

1. **TEACHING SCHEDULES**

**Each class session consists of 4.5 hours**

|  |  |  |
| --- | --- | --- |
| **Week** | **Topic** | **Learning materials and activities** |
| 1 | COSTING | Read Chapter 1 Homework |
| 2 | COSTING TECHNIQUES  | Read [1] Chapter 2 Homework |
| 3 | COSTING TECHNIQUES (Cont) | Read [1] Chapter 2 Homework |
| 4 | COST VOLUM PROFIT (CVP) ANALYSIS | Read [1] Chapter 3 Homework |
| 5 | LIMITING FACTOR ANALYSIS | Read [1] Chapter 4 Homework |
| 6 | PRICING DECISIONS | Read [1] Chapter 5 Homework |
| 7 | SHORT-TERM DECISIONS | Read [1] Chapter 6 Homework |
| 8 | RISK AND UNCERTAINTY | Read [1] Chapter 7 Homework |
| 9 | BUDGETARY SYSTEMS | Read [1] Chapter 8, 9, 10 Homework |
| 10 | VARIANCE ANALYSIS | Read [1] Chapter 11,12,13 Homework |
| 11 | PERFORMANCE MANAGEMENT INFORMATION SYSTEMS | Read [1] Chapter 14Homework |
| 12 | PERFORMANCE MEASUREMENT IN PRIVATE SECTOR ORGANISATION | Read [1] Chapter 16 Homework |
| 13 | DIVISIONAL PERFORMANCE AND TRANSFER PRICING | Read [1] Chapter 17 Homework |

 **Ho chi minh City, 19/12/ 2017**

 **Dean**

 **Dr. Ho Huu Thuy**