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

**BACHELOR PROGRAM**

**SYLLABUS**

1. **MODULE INFORMATION** 
   1. **.** Module name: **Management Accounting 1 –ACCA F2 part 1**
   2. **.** Module code: **ACCO2305**
   3. **.** Faculty: **Accounting - Auditing**
   4. **.** Number of credits: **03**
2. **MODULE DESCRIPTION**

Management accounting is a system of collecting, processing and communicating required information towards management’s needs to carry out their designated duties. The aim of this module is to develop a knowledge and understanding of the principles and techniques used in recording, analysing and reporting costs and revenues for internal management purposes. It covers management information, cost recording, costing techniques, budgeting and performance measurement.

**3.** **MODULE OBJECTIVES**

**3.1. General objectives**

* + To generate basic knowledge and skills of management accounting in a business.
  + To be able to self-equip, self-research management accounting-related materials.
  + To be able to participate ACCA F2 exam.

1. **Specific objectives**

**3.2.1. Knowledge**

* To explain the role of management accounting in a business.
* To distinguish the difference between financial accounting, management accounting and cost accounting;
* To classify related costs as well as to describe the approach for cost controlling;
* To explain the pricing methods of products or services;
* To explain the basic level of budgeting process.

**3.2.2. Skills**

* To comprehend management accounting-related material in English.
* To attempt exam-typed questions for ACCA F2 paper.

**3.2.3. Attitude :**

* To have cautious and careful manner toward the processing of accounting information.

1. **MODULE CONTENT**

| **No.** | **Chapter** | **Content** | **Hours** | | | **Learning material** |
| --- | --- | --- | --- | --- | --- | --- |
| **TC** | **LT** | **BT** |
| 1 | Accounting for management | - Information  - Planning, control and decision making  - Financial accounting and cost and management accounting  - Cost accounting information and decision making | 3 | 2 | 1 | BPP\_F2 reading material |
| 2 | Source of data | - Type of data  - Sources of data  - Sampling methods | 2 | 2 | 0 | BPP\_F2 reading material |
| 3 | Cost classification | - Total product/service costs  - Direct costs and indirect costs  - Functional costs  - Production and non-production costs  - Cost units   - Responsibility centres | 3 | 2 | 1 | BPP\_F2 reading material |
| 4 | Cost behaviour | - Variable costs  - Fixed costs  - Determining the fixed and variable elements of semi-variable cost | 5 | 3 | 2 | BPP\_F2 reading material |
| 5 | Presenting information | - Presenting information: tables, charts and reports | 2 | 1 | 1 | BPP\_F2 reading material |
| 6 | Accounting for materials | - Inventory control  - Accounting for material costs  - Inventory valuation | 3 | 2 | 1 | BPP\_F2 reading material |
| 7 | Accounting for labour | - Labour cost control  - Accounting for labour cost | 3 | 2 | 1 | BPP\_F2 reading material |
| 8 | Accounting for overheads | - Overheads  - Overhead allocation  - Accounting for overheads | 3 | 2 | 1 | BPP\_F2 reading material |
| 9 | Absorption and marginal cost | - Marginal cost and marginal costing  - Reconciling profits | 4 | 2 | 2 | BPP\_F2 reading material |
| 10 | Job, batch and service costing | - Costing methods  - Job and batch costing  - Service costing | 3 | 2 | 1 | BPP\_F2 reading material |
| 11&12 | Process costing, joint products and by-product | - The basics of process costing  - Losses in process costing  - Valuing closing work in progress  - Joint products and by-products  - Dealing with common costs  - Accounting for by-product | 4 | 2 | 2 | BPP\_F2 reading material |
| 13 | Alternative costing principles | - Calculating product costs using ABC  - Total quality management  - Life cycle costing  - Target costing | 3 | 2 | 1 | BPP\_F2 reading material |
| 14 | Forecasting | - The high-low and least squares method  - Time series analysis  - Sales forecasting | 3 | 2 | 1 | BPP\_F2 reading material |
| 15 | Budgeting | - The planning and control cycle  - Fixed and flexible budgets  - Use of spreadsheet software | 4 | 2 | 2 | BPP\_F2 reading material |
|  |  | Total | 45 | 28 | 17 |  |

*Note: TC: Total hours; LT: Theory; BT: Exercise*

1. **LEARNING MATERIAL** 
   1. **Main material:**

BPP ACCA approved Interactive Text (For exams from 1 September 2016 to 31 August 2017)

* 1. **Secondary material:**

Whitecotton, Libby và 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% |

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1. **TEACHING DETAILED PLAN**

Each section consists of 4.5 hours

| **Sections** | **Content** |
| --- | --- |
| 1 | Accounting for management Source of data  - Theory  - Exercise |
| 2 | Cost classification Cost behaviour  - Theory  - Exercise |
| 3 | Presenting information Accounting for materials - Theory - Exercise |
| 4 | Accounting for labour  Accounting for overheads - Theory - Exercise |
| 5 | Absorption and marginal cost - Theory - Exercise |
| 6 | Job, batch and service costing  - Theory - Exercise  Revision |
| 7 | Mid-term test  Process costing, joint products and by-product  - Theory - Exercise |
| 8 | Alternative costing principles  - Theory - Exercise |
| 9 | Forecasting  - Theory - Exercise |
| 10 | Budgeting  - Theory - Exercise  Revision |

Ho chi minh city, 19/12/ 2017

**Dean**

**Dr. Ho Huu Thuy**