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

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**BACHELOR PROGRAM**

**SYLLABUS**

1. **MODULE INFORMATION**
	1. . Module name: **Management Accounting 2- ACCA F2 part 2**
	2. **.** Module code: **ACCO2306**
	3. **.** Faculty: **Accounting - Auditing**
	4. **.** Number of credits: **03**
	5. . Requisite: **Management Accounting 1- ACCA F2 part 1**
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 advanced level of budgeting process;
* To prepare variance calculations analysis;
* To select relevant information for short-term decision-making process;
* To discuss and calculate performance measurements.

**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.

**4. MODULE CONTENT**

| **No.** | **Chapter** | **Content** | **Hours** | **Learning material** |
| --- | --- | --- | --- | --- |
| **TC** | **LT** | **BT** |
| 1 | The budgetary process & Making budget work & Capital expenditure budgeting | - Administration of the budget- Functional budget- Cash budget- The use of budgets as targets- The management accountant and motivation- Capital expenditure budgets | 15 | 10 | 5 | BPP\_F2 reading material |
| 2 | Methods of project appraisal |  - The payback period - The time value of money - Discount cash flow - Relevant and non-relevant costs | 10 | 6 | 4  | BPP\_F2 reading material |
| 3 | Standard costing |  - Standard costing - Setting standards | 2 | 1 | 1  | BPP\_F2 reading material |
| 4 | Cost variances |  - Variances - Direct material cost variances - Direct labour cost variances - Variable production overhead variances - Fixed production overhead variances  | 5 | 3 | 2  | BPP\_F2 reading material |
| 5 | Sales variances and operating statements |  - Sales variances - Operating statements | 3 | 2 | 1  | BPP\_F2 reading material |
| 6 | Performance measurement |  - Performance measurement and mission statements - Goals and objectives - Performance measures - Balance scorecard - External conditions | 5 | 3 | 2  | BPP\_F2 reading material |
| 7 | Applications of performance measurement |  - Performance measures for manufacturing businesses - Performance measures for contract and process costing environments - Performance measures for services - Management performance measures - Cost control and cost reduction - Benchmarking | 5 | 3 | 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% |

1. **TEACHING DETAILED PLAN**

Each section consists of 4.5 hours

| **Sections** | **Content** |
| --- | --- |
| 1 | The budgetary process - Theory - Exercise |
| 2 | Making budget work - Theory - Exercise |
| 3 | Capital expenditure budgeting- Theory- Exercise |
| 4 | Methods of project appraisal- Theory- Exercise |
| 5 | Standard costingCost variances- Theory- Exercise |
| 6 | Sales variances and operating statements- Theory- ExerciseRevision |
| 7 | Mid-term testProcess costing, joint products and by-product- Theory- Exercise |
| 8 | Performance measurement- Theory- Exercise |
| 9 | Applications of performance measurement- Theory- Exercise |
| 10 | Applications of performance measurement (Cont)- Theory- ExerciseRevision |

Ho chi minh city, 19/12/ 2017

 **Dean**

 **Dr. Ho Huu Thuy**