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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. **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**