

KHOA: TÀI CHÍNH KẾ
TOÁN 1

BỘ MÔN: KẾ TOÁN –
KIỂM TOÁN

**ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN
(COURSE SYLLABUS)**

**KINH DOANH VÀ CÔNG NGHỆ 1- ACCA (BUSINESS AND
TECHNOLOGY 1 – ACCA)**

[MÃ HỌC PHẦN: FIA1390_CLC]

1. Thông tin về giảng viên (Lecturers)

1.1. Giảng viên (Lecturer) 1:

Lecturer name: Nguyễn Thị Vân Anh

Academic title and degree: Doctor

Department: Faculty of Accounting and Finance 1

Address: Tầng 10 nhà A2, Học viện công nghệ bưu chính viễn thông

Mobile phone: 0933378669 Email: anhntv@ptit.edu.vn

Research orientation: Accounting and Auditing, Finance

Teaching assistant (if any):

1.2. Giảng viên 2:

Lecturer name: Đặng Thị Việt Đức

Academic title and degree: Associate Professor, Doctor

Department: Faculty of Accounting and Finance 1

Address: Tầng 10 nhà A2, Học viện công nghệ bưu chính viễn thông

Mobile phone: 0914932612 Email: ducdtv@ptit.edu.vn

Research orientation: Accounting and Auditing, Finance

Teaching assistant (if any):

2. Thông tin chung về môn học (General Information)

- Tên môn học (Course name): Kinh doanh và Công nghệ 1- ACCA

- Tên tiếng Anh (English course name): Business and Technology 1 - ACCA

- Mã môn học (Course code): FIA1390_CLC

- Số tín chỉ (Number of credits): 04 tín chỉ (TC)

- Loại môn học (Course type):

Môn học bắt buộc	x•	Môn học đại cương	•	Môn học chuyên ngành	•
Môn học tự chọn	•	Môn học cơ sở	x		

- Các môn học tiên quyết (Prerequisites): None

- Môn học trước (Previous course): None

- **Môn học song hành (Parallel course):** None

- **Các yêu cầu đối với môn học (Course requirements – if any):**

Phòng học lý thuyết: có *Projector* và *máy tính*

- Giờ tín chỉ đối với các hoạt động (Course time allocation):

- Theory lectures: 40 Credit hours

- Assignments (Practices): 20 Credit hours

Địa chỉ Khoa/Bộ môn phụ trách môn học: (Information of Faculty)

- Địa chỉ: Văn phòng Khoa Tài chính – Kế toán, Tầng 10, nhà A2, Học viện công nghệ Bưu chính Viễn thông, Km 10 Nguyễn Trãi, Hà Đông, Hà Nội

- Address: Faculty of Accounting and Finance, 10th floore, Building A2, Post and Telecommunication Institute of Technology, Km10 Nguyen Trai street, Hadong Dis. Hanoi.

- **Điện thoại/Phone: 02433560366**

3. Mô tả môn học (Course description)

The Business and Technology 1 is to introduce accountancy firmly in its context as a central business function. This encompasses:

- Business organisations and their stakeholders
- The business environment
- The macroeconomic environment and microeconomic factors
- Business organisation, structure and strategy
- Organisational culture and committees
- Corporate governance and social responsibility
- Recognize the functions, systems and new technologies in accountancy and audit, including the effective compliance, internal control and security of financial and other data.
- Ethical consideration

4. Mục tiêu môn học, Chuẩn đầu ra (Course objective and Learning outcomes)

4.1. Mục tiêu môn học (Course objective)

The general point of the Business and Technology 1 is to present accountancy solidly in its unique circumstance as a critical business function, and to introduce the accounting and reporting systems, controls and compliance.

Knowledge:

- Discuss and apply the understanding of what organisations are and how they are controlled.
- Understanding and able to analysis the business environmental to secure environmental fit.
- Understanding an overview of the goals of macroeconomic policy and able to analysis the concentrating on fiscal policy and monetary policy
- Understanding of depth at the microeconomic level of the individual firm, individual markets and consumers (or households)

- Identify of what organisations are, what they do and how they do it
- Understanding of organization culture; to identify the distinctive way an organisation does things: its particular 'style', and the main mechanisms the work of committees;
- Understanding the underlying principles of corporate governance and a social responsibility for the cost of organization activities
- Apply the understanding of functions, systems and new technologies in accountancy and audit, including the effective compliance, internal control and security of financial and other data
- Understanding business ethics and evaluate the role of the accountant in ethical behavior, the corporate code of ethics, then identify the ethical threats.

Skills:

- Develop English skill in reading, skimming, listening and writing.
- Can be confident to access ACCA exam to archive BT qualification.

Attitude:

- Actively in the learning process, fully participating in classes.
- Building a sense of self-discipline, diligence in learning, actively engaging in dialogue and discussion with groups and lecturers.

4.2. Chuẩn đầu ra (Course learning outcomes)

On successful completion of this paper a learner will:

1.	[CLO1]: Discuss and apply the understanding of what organisations are and how they are controlled
2.	[CLO2]: Understanding and able to analysis the business environmental to secure environmental fit.
3.	[CLO3]: Understanding an overview of the goals of macroeconomic policy and able to analysis the concentrating on fiscal policy and monetary policy
4.	[CLO4]: Understanding of depth at the microeconomic level of the individual firm, individual markets and consumers (or households)
5.	[CLO5]: Understanding of what organisations are, what they do and how they do it. Understanding of organization culture, and the main mechanisms the work of committees; the underlying principles of corporate governance and a social responsibility
6.	[CLO6]: Apply the understanding of functions, systems and new technologies in accountancy and audit, including the effective compliance, internal control and security of financial and other data
7.	[CLO7]: Understanding business ethics and evaluate the role of the accountant in ethical behavior, the corporate code of ethics, then identify the ethical threats
8	[CLO8]: Have ethical and professional awareness, civic responsibility, proactive creativity and ability to work incorporate; have an ability to guide and supervise others in performing tasks in professional and management work.
9	[CLO9] Have an ability to plan and coordinate resources within an organization/enterprise, promote collective intelligence and evaluate and improve activities related to accounting, auditing, tax and finance expertise.
10	[CLO10]: Have an ability to self-orient, make decisions related to professional and management work

4.3. Ma trận liên kết nội dung với chuẩn đầu ra của môn học/học phần (The matrix of course learning outcomes)

Course learning outcomes (CLO) Contents	1	2	3	4	5	6	7	8	9	10
Chapter 1: Business organizations and their stakeholders	x							x	x	x
Chapter 2: The business environment		x						x	x	x
Chapter 3: The macro - economic environment			x					x	x	x
Chapter 4: Micro-economic factors				x				x	x	x
Chapter 5: Business organization structure					x			x	x	x
Chapter 6: Organizational culture and committees						x		x	x	x
Chapter 7: Corporate governance and social responsibility							x	x	x	x

Chapter 8: Accounting and Audit							X	X	X	X
Chapter 9: Fraud							X	X	X	X
Chapter 10: Ethical consideration								X	X	X

5. Nội dung chi tiết môn học (Outlines)

Chapter 1 Business organizations and their stakeholders

1.1. Purpose of business organizations

- 1.1.1. Define business organisations
- 1.1.2. Features of the business organisations

1.2. Types of business organization

- 1.2.1. Identify the types of business organisations
- 1.2.2. Main characteristics of business organisation

1.3. Stakeholder goals and objectives

- 1.3.1. Define stakeholders
- 1.3.2. The objectives of stakeholder groups

Chapter 2 The business environment

2.1. Analysing the business environment

- 2.1.1. The procedure of environment analysis
- 2.1.2. The method of environment analysis

2.2. Political factors

- 2.2.1. Economic impact of government
- 2.2.2. Regulation
- 2.2.3. Social and demographic factors

2.3. Technological factors

- 2.3.1. Organization structure
- 2.3.2. Effects of IT on organizations

2.4. Environment factors

- 2.4.1. Natural environment
- 2.4.2. Sustainability

2.5. Competitive factors

- 2.5.1. SWOT analysis
- 2.5.2. Converting resource
- 2.5.3. Porter's five forces model

Chapter 3 The macro - economic environment

3.1. Government policies and obligations

3.1.1. The structure and objectives of the economy

3.1.2. Factors effect the economy

3.2. The impact of economic issues on the individual, the household and the business

3.2.1. Inflation

3.2.2. Unemployment

3.3. The fiscal and monetary policy

3.3.1. Fiscal policy

3.3.2. Moneytary policy

Chapter 4 Micro-economic factors

4.1. Market and competition

4.1.1. Market

4.1.2. Demand and Supply shedule

4.1.3. The equilibrium price

4.2. Elasticity

4.2.1. Price elasticity of demand

4.2.2. Income elasticity of demand

4.2.3. Cross elasticity of demand

4.3. The economic behavior of costs in the short and long term.

4.3.1. Short run supply curve

4.3.2. Long run supply curve

Chapter 5 Business organization structure

5.1. The informal organization

5.1.1. Benefits of the informal organization

5.1.2. Managerial problems of informal organization

5.2. Organizational structure

5.2.1. Entrepreneural

5.2.2. Functional

5.2.3. Matrix

5.2.4 Divisional structures

5.3. Modern organization

5.3.1. Flexibility

5.3.2. Anthnony's hierarchy

5.3.3. Structural form for organization

Chapter 6 Organizational culture and committees

6.1. Organizational departments and functions

6.1.1. Research and Development

6.1.2. Purchasing

6.1.3. Production

6.1.4. Marketing

6.1.5. Administration

6.1.6. Finance function

6.2. Culture

6.2.1. Element of culture

6.2.2. Organizational culture

6.2.3. Culture and structure

6.3. Committees in business organizations

6.2.1. Purpose of committees

6.2.2. The committee Chair and Secretary

6.2.3. Advantages and Disadvantage of Committees

Chapter 7 Corporate governance and social responsibility

7.1. Corporate governance

7.1.1. Principles of corporate governance

7.1.2. Development in corporate governance

7.1.3. Role of the board

7.2. Corporate social responsibility

7.2.1. Approaches to social responsibility

7.2.2. Pros and Cons of CSR

7.2.3. Ethical stance

Chapter 8: Accounting and Audit

8.1. The role of accounting

8.1.1. The accounting function

8.1.2. Financial and Accounting system

8.2. Control, security and audit

8.2.1. Internal control

8.2.2. Internal and external audit

8.2.3. IT systems security and safety

Chapter 9: Fraud

9.1. Identify fraud

9.1.1. Fraud main categories

9.1.2. Potential for fraud

9.1.3. Implications of fraud for the organization

9.2. Detecting and preventing fraud

9.2.1. Systems for detecting and preventing fraud

9.2.2. Responsibility for detecting and preventing fraud

9.3. Money laundering

9.3.1. Stage of money laundering

9.3.2. Legislation

9.3.3. Risk factor for money laundering

Chapter 10: Ethical considerations

10.1. Fundamental principle of ethical behavior

10.1.1 Approachs to ethics

10.1.2. Organizational ethics

10.1.3. Regulatory and professional bodies

10.2. ACCA code of ethics

10.2.1. Fundermatal Priciples

10.2.2. Personal and professional qualities

10.3. Ethical threats

10.3.1. Nature of threats

10.3.2. Catogories of safeguard

6. Học liệu (Materials):

6.1. Học liệu bắt buộc (Required Textbooks)

1. Business and Technology *BPP Study Text*, *BPP Learning Media*, version updated yearly

2. Business and Technology *BPP Revision Kit*, *BPP Learning Media*, version updated yearly

6.2. Học liệu tham khảo (Suggested Textbooks)

1. Business and Technology Passcard – BPP Publisher

2. Business and Technology related article – ACCA materials

7. Hình thức tổ chức dạy học (Schedule)

7.1 Lịch trình chung – General Schedule

Business organizations and their stakeholders	4h lectures 2h practice	Purpose of business organizations Types of business organization Stakeholder goals and objectives
The business environment	4h lectures 2h practice	Analysing the business environment Political and legal factors affecting business Employment protection Data protection Health and safety Consumer protection Social and demongraphic factors Techonological factors Environment factor Competitive forces Converting resources Competitive advantage: Porter's five forces model
The macro - economic environment	4h lectures 2h practice	Structure and objectives of the economy Factors which affect the economy The business cylce Inflation, unemployment The objective of economic growth Governement policy Fiscal policy Moneytary policy The balance of payment
Micro-economic factors	4h lectures 2h practice	The micro environment Market, demand, supply schedule Demand and Supply analysis Competition and restrictive practices
Business organization structure, functions and governance	4h lecture 2h practice	Organization structure Level of trategy in the organization Centralization and Decentralization
Organizational culture and	4h lectures	Organization culutre

committees	2h practice	Culture and structure Committees
Corporate governance and social responsibility	4h lectures 2h practice	Principles of Corporate governance Role of the board Corporate social responsibility Ethic, law, governance and social responsibility
Accounting and Audit	4h lectures 2h practice	The role of accounting Control, security and audit
Fraud	4h lectures 1h practice	Identify fraud Detecting and preventing fraud Money laundering
Ethical consideration	4h lectures 1h practice	Fundamental principle of ethical behavior ACCA code of ethics Ethical threats
Revision and Mock exam	2h practices	Mock exam

7.2. Lịch trình tổ chức dạy học cụ thể (Detail Schedule)

Section 1 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	<p>Introduction to ACCA</p> <p>1.1. Purpose of business organizations</p> <p>1.1.1. Define business organisations</p> <p>1.1.2. Features of the business organisations</p> <p>1.2. Types of business organization</p> <p>1.2.1. Identify the types of business organisations</p> <p>1.2.2. Main characteristics of business organisation</p> <p>1.3. Stakeholder goals and objectives</p> <p>1.3.1. Define stakeholders</p> <p>1.3.2. The objectives of stakeholder</p>	Read material 1	

		groups		
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Section 2 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercise chapter 1	Do exercises in material 2	
Lecture	02	<p>2.1. Analysing the business environment</p> <p>2.1.1. The procedure of environment analysis</p> <p>2.1.2. The method of environment analysis</p>	Read material 1	

Section 3 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	<p>2.2. Political factors</p> <p>2.2.1. Economic impact of government</p> <p>2.2.2. Regulation</p> <p>2.2.3. Social and demographic factors</p> <p>2.3. Technological factors</p> <p>2.3.1. Organization structure</p> <p>2.3.2. Effects of IT on organizations</p>	Read material 1	
Practice	02	Practice and do exercise chapter 2	Do exercises in material 2	

Section 4 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	<p>3.1. Government policies and obligations</p> <p>3.1.1. The structure and objectives of the economy</p> <p>3.1.2. Factors effect the economy</p>	Read material 1	

		<p>3.2. The impact of economic issues on the individual, the household and the business</p> <p>3.2.1. Inflation</p> <p>3.2.2. Unemployment</p> <p>3.3. The fiscal and monetary policy</p> <p>3.3.1. Fiscal policy</p> <p>3.3.2. Monetary policy</p>		
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Section 5 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercise chap 3	Do exercises in material 2	
Lecture	02	<p>4.1. Market and competition</p> <p>4.1.1. Market</p> <p>4.1.2. Demand and Supply schedule</p> <p>4.1.3. The equilibrium price</p>	Read material 1	

Section 6 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	<p>4.2. Elasticity</p> <p>4.2.1. Price elasticity of demand</p> <p>4.2.2. Income elasticity of demand</p> <p>4.2.3. Cross elasticity of demand</p> <p>4.3. The economic behavior of costs in the short and long term.</p> <p>4.3.1. Short run supply curve</p> <p>4.3.2. Long run supply curve</p>	Read material 1	
Practice	02	Practice and do exercise chap 4	Do exercises in material 2	

Section 7 (4h):

Teaching method	Duration	Content	Requirement for student	Note
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Lecture	04	5.3. Modern organization 5.3.1. Flexibility 5.3.2. Anthony's hierarchy 5.3.3. Structural form for organization	Read material 1	
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Section 8 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises chap 5	Do exercises in material 2	
Lecture	02	6.1. Organizational departments and functions 6.1.1. Research and Development 6.1.2. Purchasing 6.1.3. Production 6.1.4. Marketing 6.1.5. Administration 6.1.6. Finance function	Read material 1	

Section 9 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	6.2. Culture 6.2.1. Element of culture 6.2.2. Organizational culture 6.2.3. Culture and structure 6.3. Committees in business organizations 6.2.1. Purpose of committees 6.2.2. The committee Chair and Secretary 6.2.3. Advantages and Disadvantage of Committees	Read material 1	
Practice	02	Practice and do exercises chap 6	Do exercises in material 2	

Section 10 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	7.2. Corporate social responsibility 7.2.2. Pros and Cons of CSR 7.2.3. Ethical stance	Read material 1	

Section 11 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises chapter 7	Do exercises in material 2	
Lecture	02	8.1. The role of accounting 8.1.1. The accounting function 8.1.2. Financial and Accounting system	Read material 1	

Section 12 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	8.2. Control, security and audit 8.2.1. Internal control 8.2.2. Internal and external audit 8.2.3. IT systems security and safety	Read material 1	
Practice	02	Practice and do exercise chap 8	Do exercises in material 2	

Section 13 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	9.1. Identify fraud 9.1.1. Fraud main categories 9.1.2. Potential for fraud 9.1.3. Implications of fraud for the	Read material 1	

		<p>organization</p> <p>9.2. Detecting and preventing fraud</p> <p>9.2.1. Systems for detecting and preventing fraud</p> <p>9.2.2. Responsibility for detecting and preventing fraud</p> <p>9.3. Money laundering</p> <p>9.3.1. Stage of money laundering</p> <p>9.3.2. Legislation</p> <p>9.3.3. Risk factor for money laundering</p>		
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Section 14 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	<p>10.1. Fundamental principle of ethical behavior</p> <p>10.1.1 Approaches to ethics</p> <p>10.1.2. Organizational ethics</p> <p>10.1.3. Regulatory and professional bodies</p> <p>10.2. ACCA code of ethics</p> <p>10.2.1. Fundamental Principles</p> <p>10.2.2. Personal and professional qualities</p> <p>10.3. Ethical threats</p> <p>10.3.1. Nature of threats</p> <p>10.3.2. Categories of safeguard</p>	Read material 1	

Section 15 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercise chap 9,10	Do exercises in material 2	
Revision and Mock exam	02	Mock exam		

8. Phương pháp dạy - học (Teaching method)

No	Teaching methods	Specific explanation	Note
1.	Lecture	Lecture in class with active learning method.	
2.	Case-study (Compulsory question)	Practice and do case studies in the revision kit.	
3.	Practice (Multiple choice question)	Do the multiple choice questions with the ACCA test banks.	
4.	Self-study	Self-study with tutor.	

9. Chính sách đối với học phần/môn học và các yêu cầu khác (Other requirements)

Missing an assessment point (attendance, progress test, mock exam), or absent more than 20% of the total hours of the course, students are deprivation of taken the entire course.

This course outline can be periodically revised and supplemented to suit academic and practical requirements.

10. Phương pháp, hình thức kiểm tra - đánh giá kết quả học tập (Grading Policy)

10.1. Kiểm tra - đánh giá định kỳ (Frequency assessment)

Assessment formalitis	Assessment allocation rate	Assessment characteristics
- Attendance	10 %	Individual
- Progress test	10%	Individual
- Mock exams	20%	Individual
- Final exam	60%	Individual

10.2. Nội dung và Tiêu chí đánh giá các loại bài tập (Types and evaluation criteria of practice)

Types of pratice	Evaluation criteria of practice
- Case-study (Compulsory question)	- Mastering general knowledge - Having skills in analysing and evaluating the issues - Having ability to critical thinking and reality
- Multiple choice question	- Mastering general knowledge - Having skills in analysing the questions - Having ability to chosse the correct anwser.
- Progress test and Mock exam	- Mastering general knowledge - Having ability to chosse the correct anwser and achive at least 50% pass rate.

DUYỆT CỦA LÃNH ĐẠO KHOA TRƯỞNG BỘ MÔN

GIẢNG VIÊN
(Chủ trì biên soạn đề cương)

PGS.TS. ĐẶNG THỊ VIỆT ĐỨC

**TS. LÊ THỊ
NGỌC PHƯƠNG**

**TS. NGUYỄN THỊ
VÂN ANH**