

KHOA: TÀI CHÍNH KẾ TOÁN 1  
BỘ MÔN: KẾ TOÁN – KIỂM  
TOÁN

**ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN**  
**(COURSE SYLLABUS)**  
**BUSINESS AND TECHNOLOGY 2 -ACCA**  
**(KINH DOANH VÀ CÔNG NGHỆ 2- ACCA)**  
[MÃ HỌC PHẦN: FIA1391\_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

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

- Tên môn học (Course name): Kinh doanh và Công nghệ 2 - ACCA
- Tên tiếng Anh (English course name): Business and Technology 2 - ACCA
- Mã môn học (Course code): FIA1391\_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, 10<sup>th</sup> 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 subject of Business and Technology 2 syllabus is to introduce the leading and managing individuals and teams. This will address the way of personal effectiveness and communication in business. This encompasses:

- Leading and managing people
- Individuals, groups and teams
- Motivating individuals and groups
- Training and development
- Performance appraisal
- Personal effectiveness and communication in business

**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 2 is to present leading and managing individuals and team, understanding how to motivating, traning and developing people. This also give the technique to measure the performance and the effectiveness in personal and communication in business.

***Knowledge:***

- Understanding and identify an overview of the manager's task; traces the development of management theory, the difference between a manager and a supervisor: the interface between managerial and non-managerial levels of the organization
- Understanding the behaviour of individuals, informal groups at work, how to apply to create and maintain effective teams at work.
- Exploring motivation and its impact on performance, identify and analys at a range of key motivational theories;
- Understanding how people learn, and key aspects of a systematic approach to training. Identify the wider topic of development, which is about more than just improving job performance;

- Analysis the process of appraisal or competence assessment in relation to given plans and criteria; Identify the barriers to effective appraisal.

- Understanding the importance of effective time management; identify the competence framework, the methods and patterns of communication in the organization

- Understand the foundation of business: types, structure, culture, its stakeholders and external environment

- Recognise accounting and finance functions in business and the factors that affect them

- Understanding of human resource management such as leadership and how team and individual managed, motivated and developed

- Recognize that all aspects of business and finance should be conducted in a manner which complies with, and is in the spirit of, accepted professional ethics and values

***Skills:***

- Develop English skill in reading, skimming, listening and writing.

- Can be confident to access ACCA exam to achieve 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]: Understanding and identify an overview of the manager's task; traces the development of management theory, the difference between a manager and a supervisor: the interface between managerial and non-managerial levels of the organization
2	[CLO2]: Understanding the behaviour of individuals, informal groups at work, how to apply to create and maintain effective teams at work
3	[CLO3]: Exploring motivation and its impact on performance, identify and analyse a range of key motivational theories; Understanding how people learn, and key aspects of a systematic approach to training. Identify the wider topic of development, which is about more than just improving job performance
4	[CLO4]: Analysis the process of appraisal or competence assessment in relation to given plans and criteria; Identify the barriers to effective appraisal; Understanding the importance of effective time management; identify the competence framework, the methods and patterns of communication in the organisation
5	[CLO5]: Understand the foundation of business: types, structure, culture, its stakeholders and external environment; Recognise accounting and finance functions in business and the factors that affect them
6	[CLO6]: Understanding of human resource management such as leadership and how team and individual managed, motivated and developed;
7	[CLO7]: Recognize that all aspects of business and finance should be conducted in a manner which complies with, and is in the spirit of, accepted professional ethics and values
8	[CLO8]: Have ethical and professional awareness, civic responsibility, proactive creativity and ability to work in a team; 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)	1	2	3	4	5	6	7	8	9	10
Chapter 1: Leading and managing	x							x	x	x
Chapter 2: Individuals, groups and teams		x						x	x	x
Chapter 3: Motivating individuals and group			x					x	x	x
Chapter 4: Training and development				x				x	x	x

Chapter 5: Performance appraisal						X			X	X	X
Chapter 6: Personal effectiveness and communication							X		X	X	X
Chapter 7: Foundation in Business and Technology								X	X	X	X
Chapter 8: Accounting and Finance functions within Business									X	X	X
Chapter 9: Human resource management in Business									X	X	X
Chapter 10: Ethics, Fraud in Accounting									X	X	X

## 5. Nội dung chi tiết môn học (Outlines)

### Chapter 1 Leading and managing

#### 1.1. Management

- 1.1.1. Definition of management
- 1.1.2. The process of management
- 1.1.3. Management theories

#### 1.2. Leadership

- 1.2.1. Definition of leadership
- 1.2.2. Leadership skills and styles
- 1.2.3. Leadership theories

### Chapter 2: Individuals, group and team

#### 2.1. Individuals

- 2.1.1. Perception
- 2.1.2. Personality
- 2.1.3. Attitude

#### 2.2. Groups

- 2.2.1. Form groups
- 2.2.2. Informal groups
- 2.2.3. Individual and group contribution

#### 2.3. Teams

- 2.3.1. Teamworking
- 2.3.2. Team member roles
- 2.3.3. Team building and successful teams

### Chapter 3 Motivating individuals and groups

#### 3.1. Overview of motivation

### ***3.2. Theories of motivation***

- 3.2.1. Maslow's hierarchy of needs
- 3.2.3. Herzberg's two factor theory
- 3.2.3. McGregor – Theory X and Theory Y

### ***3.3. Rewards and incentives***

- 3.3.1. Rewards and incentives
- 3.3.2. Participation
- 3.3.3. Pay and remuneration

## **Chapter 4 Training and development**

### ***4.1. Learning process***

- 4.1.1. Approaches to learning theory
- 4.1.2. The learning cycles – Kolb

### ***4.2. Training***

- 4.2.1. Training and development strategy
- 4.2.2. Training methods
- 4.2.3. Evaluating training programmes

### ***4.3. Development***

- 4.3.1. Definition of development
- 4.3.2. Approaches to development

## **Chapter 5 Performance appraisal**

### ***5.1. Performance management***

- 5.1.1. The process of performance management
- 5.1.2. The purpose of performance appraisal

### ***5.2. Appraisal systems***

- 5.2.1. Overview of appraisal process
- 5.2.2. Appraisal techniques
- 5.2.3. Maier's approach

### ***5.3. Barriers to effective appraisal***

- 5.3.1. Problems in practice
- 5.3.2. Appraisal and pay

## **Chapter 6 Personal effectiveness and communication**

### **6.1. Personal effectiveness**

- 6.1.1. Time management
- 6.1.2. Personal development
- 6.1.3. Conflict and resolution

### **6.2. Communication**

- 6.2.1. Types of communication
- 6.2.2. Effective communication
- 6.2.3. Informal communication

## **Chapter 7: Foundation in Business and Technology**

- 7.1. The business organisation, its stakeholders and the external environment
- 7.2. Business organisation structure, functions and governance
- 7.3. Organization culture and committees
- 7.4. Corporate governance and social responsibility

## **Chapter 8: Accounting and Finance functions within Business**

- 8.1. Accounting
- 8.2. Financial systems and procedures
- 8.3 The relationship of accounting with other business functions
- 8.4. Audit and financial control

## **Chapter 9 Human resource management in Business**

- 9.1. Leadership, management and supervision
- 9.2. Individual, group and team behavior
- 9.3. Motivating individuals and groups
- 9.4. Learning and developing at work
- 9.5. Review and appraisal of performance

## **Chapter 10: Ethics, Fraud in Accounting**

- 10.1. Personal effectiveness at work
- 10.2. Fraud, fraudulent behaviour and prevention in business
- 10.3. Law and regulation governing accounting
- 10.4. Professional ethics in accounting and business

## **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 Techonology BPP Revision Kit, BPP Learning Media, version updated yearly

**6.2. Học liệu tham khảo (Suggested Textbooks)**

1. Business and Techonology Passcard – BPP Publisher
2. Business and Techonology related article – ACCA materials

**7. Hình thức tổ chức dạy học (Schedule)**

**7.1 Lịch trình chung (General Schedule)**

<b>Main contents</b>	<b>Duration</b>	<b>Specific contents</b>
Leading and managing	4h lectures 2h practice	Managment Leadership
Individuals, groups and teams	4h lectures 2h practice	Individuals Group Team
Motivating individuals and groups	4h lectures 2h practice	Overview of motivation Theories of motivation Rewards and incentives
Training and development	4h lectures 2h practice	Learning process Training Development
Performance appraisal	4h lectures 2h practice	Performance management Appraisal systems Barriers to effective appraisal
Personal effectiveness and communication	4h lectures 2h practice	Time management Competence frameworks and personal development
Foundation in Business and Technology	4h lectures 2h practice	The business organisation, its stakeholders and the external environment Business organisation structure, functions and governance Organization culture and committees Corporate governance and social responsibility
Accounting and Finance functions within Business	4h lectures 2h practice	Accounting Financial systems and procedures The relationship of accounting with other business functions Audit and financial control
Human resource management in Business	4h lectures 1h practice	Leadership, management and supervision Individual, group and team behavior Motivating individuals and groups Learning and developing at work Review and appraisal of performance
Ethics, Fraud in Accouting	4h lectures 1h practice	Personal effectiveness at work Fraud, fraudulent behaviour and prevention in business

		Law and regulation governing accounting Professional ethics in accounting and business
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	<b>Introduction to BT2</b> <b>1.1. Management</b> 1.1.1. Definition of management 1.1.2. The process of management 1.1.3. Management theories <b>1.2. Leadership</b> 1.2.1. Definition of leadership 1.2.2. Leadership skills and styles 1.2.3. Leadership theories	Read material 1	

### Section 2 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises chapter 1	Do exercises in material 2	
Lecture	02	<b>2.1. Individuals</b> 2.1.1. Perception 2.1.2. Personality 2.1.3. Attitude <b>2.2. Groups</b> 2.2.1. Formal groups 2.2.2. Informal groups	Read material 1	

### Section 3 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	<b>2.2. Groups</b> 2.2.3. Individual and group contribution <b>2.3. Teams</b>	Read material 1	

		2.3.1. Teamworking 2.3.2. Team member role 2.3.3. Team building and successful teams		
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	<b>3.1. Overview of motivation</b> <b>3.2. Theories of motivation</b> 3.2.1. Maslow's hierarchy of needs 3.2.3. Herzberg's two factor theory 3.2.3. McGregor – Theory X and Theory Y <b>3.3. Rewards and incentives</b> 3.3.1. Rewards and incentives 3.3.2. Participation 3.3.3. Pay and remuneration	Read material 1	

#### Section 5 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercise chapter 3	Do exercises in material 2	
Lecture	02	<b>4.1. Learning process</b> 4.1.1. Approaches to learning theory 4.1.2. The learning cycles – Kolb <b>4.2. Training</b> 4.2.1. Training and development strategy 4.2.2. Training methods 4.2.3. Evaluating training programmes	Read material 1	

#### Section 6 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	<b>4.3. Development</b> 4.3.1. Definition of development 4.3.2. Approaches to development	Read material 1	
Practice	02	Practice and do exercises	Do exercises in material 2	

**Section 7 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	<p><b>5.1. Performance management</b>                      5.1.1. The process of performance management                      5.1.2. The purpose of performance appraisal  <b>5.2. Appraisal systems</b>                      5.2.1. Overview of appraisal process                      5.2.2. Appraisal techniques                      5.2.3. Maier's approach  <b>5.3. Barriers to effective appraisal</b>                      5.3.1. Problems in practice                      5.3.2. Appraisal and pay</p>	Read material 1	

**Section 8 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercise chapter 5	Do exercises in material 2	
Lecture	02	<p><b>6.1. Personal effectiveness</b>                      6.1.1. Time management                      6.1.2. Personal development                      6.1.3. Conflict and resolution</p>	Read material 1	

**Section 9 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	<p><b>6.2. Communication</b>                      6.2.1. Types of communication                      6.2.2. Effective communication                      6.2.3. Informal communication</p>	Read material 1	
Practice	02	Practice and do exercise chapter 6		

**Section 10 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	<p>7.1. The business organisation, its stakeholders and the external environment                      7.2. Business organisation structure, functions and governance</p>	Read material 1	

		7.3. Organization culture and committees 7.4. Corporate governance and social responsibility		
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**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. Accounting 8.2. Financial systems and procedures	Read material 1	

**Section 12 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	8.3 The relationship of accounting with other business functions 8.4. Audit and financial control	Read material 1	
Practice	02	Practice and do exercises chapter 8	Do exercises in material 2	
Lecture	02		Read material 1	

**Section 13 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	9.1. Leadership, management and supervision 9.2. Individual, group and team behavior 9.3. Motivating individuals and groups 9.4. Learning and developing at work 9.5. Review and appraisal of performance	Read material 1	
Lecture	01		Read material 1	

**Section 14 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Practice	01	Practice and do exercise chapter 9	Do exercises in material 2	
Lecture	03	10.1. Personal effectiveness at work 10.2. Fraud, fraudulent behaviour and	Read material 1	

		prevention in business 10.3. Law and regulation governing accounting		
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### Section 15 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	10.4. Professional ethics in accounting and business	Read material 1	
Practice	01	Practice and do exercise chapter 10	Do exercises in material 2	
Revision	02	Revision BT2 and Mock exam	Do exercises in material 2	

### 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 exam	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)**

<b>Types of practice</b>	<b>Evaluation criteria of practice</b>
- 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 choose the correct answer.
- Progress test and Mock exam	- Mastering general knowledge - Having ability to choose the correct answer and achieve 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**