

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

**ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN
(COURSE SYLLABUS)
KẾ TOÁN QUẢN TRỊ 1- ACCA
(Management Accounting 1- ACCA)
[MÃ HỌC PHẦN: FIA1493_CLC]**

1. Thông tin giảng viên (Lecturers)

1.1. Giảng viên (Lecturer) 1:

Lecturer name: Vũ Quang Kết
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: 0916353858 Email: ketvq@ptit.edu.vn
Research orientation: Finance and Accounting
Teaching assistant (if any):

1.2. Giảng viên 2:

Lecturer name: Lê Thị Ngọc Phương
1. 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: Email: phuongltn@ptit.edu.vn
Research orientation:
Teaching assistant (if any):

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

- Tên môn học (Course name): Kế toán Quản trị 1 (MA1)
- Tên tiếng Anh (English course name): Management Accounting 1
- Mã môn học (Course code): FIA1493_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 •	

- Các môn học tiên quyết (Prerequisites):
- Môn học trước (Previous subject): Nguyên lý kế toán (Principle of Accounting)
- Môn học song hành (Parallel subject):
- 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):

- + Lý thuyết (Lecture): 40 tiết
- + Chữa bài trên lớp (Practice): 20 tiết
- + Tự học (Self-study): 0 tiết

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

- Address: Faculty of Accounting and Finance, 10th floor, Building A2, Post and Telecommunication Institute of Technology, Km 10 Nguyễn Trãi, Hà Đông, Hà Nội.
- Phone: 02433560366

3. Mô tả môn học (Abstract)

The subject “Management accounting 1” introduces students to basic costing principles and techniques and the tools with which to use these principles and techniques for support management. The main contents of the subject focus on:

- Accounting for management
- Sources of data and presenting information
- Cost classification and cost behaviour
- Data analysis and statistical techniques
- Cost accounting
- Job and Batch and service costing
- Process costing
- Alternative costing principles

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

4.1. Mục tiêu môn học (Course objective):

The aim of this course is to develop knowledge and understanding of providing basic management information in an organization to support management in planning and decision-making.

Knowledge:

- Explain the nature and purpose of management accounting
- Identify source documents, coding systems; present and interpret information
- Explain and apply the costs classification and cost behaviours
- Apply data analysis and statistical techniques
- Apply analyse accounting techniques for material and labour
- Explain and apply accounting techniques for overhead, compare absorption and marginal costing
- Apply and analyse process costing
- Apply and compare Job, batch and service costing
- Explain and apply alternatives costing techniques

Skills:

- Develop English skill in reading, skimming, listening and writing.
- Can be confident to access ACCA exam to archive FFA 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 (Learning outcomes)

On successful completion of this paper a learner will:

1.	[CLO1] Explain the nature and purpose of management accounting
2.	[CLO2] Identify source documents, coding systems; present and interpret information
3.	[CLO3] Explain and apply the costs classification and cost behaviours
4.	[CLO4] Apply data analysis and statistical techniques
5.	[CLO5] Analyse accounting techniques for material and labour
6.	[CLO6] Apply accounting techniques for overhead, compare absorption and marginal costing
7.	[CLO7] Apply and analyze process costing
8.	[CLO8] Apply and compare Job, batch and service costing
9.	[CLO9] Explain and apply alternatives costing techniques
10.	[CLO10] Improving English skills: reading, listening and skimming skill.
11.	[CLO11] 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.
12.	[CLO12] Have an ability to self-orient, make decisions related to professional and management work
13.	[CLO13] 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.

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

Learning outcomes	1	2	3	4	5	6	7	8	9	10	11	12	13
Chapter1: Accounting for management	x									x	x	x	x
Chapter 2: Source of data and presenting information		x								x	x	x	x
Chapter 3: Cost classification and cost behaviours			x							x	x	x	x
Chapter 4: Data analysis and statistical techniques				x						x	x	x	x
Chapter 5: Accounting for materials and labour					x					x	x	x	x
Chapter 6: Accounting for overhead, absorption						x				x	x	x	x

and marginal costing														
Chapter 7: Process costing							x				x	x	x	x
Chapter 8: Job and batch and service costing								x			x	x	x	x
Chapter 9: Alternative costing principles									x	x	x	x	x	x

4.4. Đánh giá môn học (Assessment Criteria)

Learning outcomes (LO) On successful completion of this course a learner should be able to:	Assessment criteria for pass
[CLO1] Explain the nature and purpose of management accounting	Explain data and information Planning, control and decision making Distinguish Financial accounting and cost and management accounting
[CLO2] Identify source documents, coding systems; present and interpret information	Identify Sources of information Apply Coding system Present and interpret information
[CLO3] Explain and apply the costs classification and cost behaviours	Apply Cost classification Apply Cost units, cost centres, profit centres and investment centres Analyze Cost behaviour
[CLO4] Apply data analysis and statistical techniques	Apply forecasting Summarising and analysing data
[CLO5] Analyse accounting techniques for material and labour	Apply accounting for materials Apply accounting for labour Apply accounting for overheads Apply absorption and marginal costing
[CLO6] Apply accounting techniques for overhead, compare absorption and marginal costing	Explain and apply process costing Analyze for joint and by product Compare absorption and marginal costing
[CLO7] Apply and analyze process costing	Apply process costing Analyze joint and by product
[CLO8] Apply and compare Job, batch and service costing	Apply and compare Job, batch and service costing
[CLO9] Explain and apply alternatives costing techniques	Explain and apply activity based costing, total quality management, Life cycle costing and target costing

5. Nội dung chi tiết (Outlines)

CHAPTER 1: ACCOUNTING FOR MANAGEMENT

1.1. Information

1.1.1. Data and information

- 1.1.2. Main types of transactions of a business
- 1.1.3. Quantity of good information
- 1.1.4. The purpose of management information
- 1.2. Planning, control and decision making**
 - 1.2.1. Planning
 - 1.2.2. Controlling
 - 1.2.3. Decision making
- 1.3. Financial accounting and cost and management accounting**
 - 1.3.1. Financial account and management account
 - 1.3.2. Cost accounting information and decision making

CHAPTER 2: SOURCE OF DATA AND PRESENTING INFORMATION

2.1. Sources of data

- 2.1.1. Type of data
- 2.1.2. Sources of data
- 2.1.3. Big data
- 2.1.4. Sampling and sampling methods

2.2. Presenting information

- 2.2.1. Written reports
- 2.2.2. Presenting and interpreting information

CHAPTER 3: COST CLASSIFICATION AND COST BEHAVIOURS

3.1- Cost classification

- 3.1.1. Direct and indirect costs
- 3.1.2. Functional costs
- 3.1.3. Fixed and variable costs
- 3.1.4. Cost codes
- 3.1.5. Cost units, cost objects and responsibility centres

3.2- Cost behaviour

- 3.2.1. Introduction to cost behaviour
- 3.2.2. Cost patterns
- 3.2.3. Determining the fixed and variable elements of semi- variable costs
- 3.2.4. Linear equation and graphs

CHAPTER 4: DATA ANALYSIS AND STATISTICAL TECHNIQUES

4.1. Forecasting

- 4.1.1- Correlation and coefficient of determination
- 4.1.2- Forecasting technique
- 4.1.3- Time series analysis
- 4.1.4- Sales forecasting

4.2. Summarising and analysing data

- 4.2.1- Group and ungrouped data
- 4.2.2- Averages and Dispersion
- 4.2.3- Normal distribution and standard normal distribution
- 4.2.4 – Using the normal distribution to calculate probabilities

CHAPTER 5: ACCOUNTING MATERIAL AND LABOUR

5.1- Accounting for materials

- 5.1.1- Ordering, receipt and issue of raw materials

- 5.1.2- The storage of materials
- 5.1.3- Inventory control levels
- 5.1.4- Accounting for materials
- 5.1.5. Inventory valuation

5.2- Accounting for labour

- 5.2.1- Measuring labour activity
- 5.2.2- Remuneration methods
- 5.2.3- Recording labour costs
- 5.2.4- Accounting for labour costs

CHAPTER 6: ACCOUNTING FOR OVERHEAD, ABSORPTION AND MARGINAL COSTING

6.1- Accounting for overheads

- 6.1.1- Overheads and overhead allocation
- 6.1.2- Overhead apportionment
- 6.1.3- Overhead absorption
- 6.1.4- Ledger entries for overheads

6.2. Absorption costing and marginal costing

- 6.2.1. Absorption costing
- 6.2.2. The principles of marginal costing
- 6.2.3. Marginal costing and absorption costing and the calculation profit
- 6.2.4. Reconciling profits

CHAPTER 7: PROCESS COSTING

7.1. The basic process costing

- 7.1.1. Feature of Process costing
- 7.1.2. Loss in process costing
- 7.1.3. Loss with scrap value and loss with a disposal cost
- 7.1.4. Valuing closing work in process

7.2. Joint and By- products

- 7.2.1. Introduction
- 7.2.2. Dealing with common costs
- 7.2.3. Joint product in process accounts
- 7.2.4. Accounting for By- products

CHAPTER 8: JOB AND BATCH AND SERVICE COSTING

8.1- Job and batch costing

- 8.1.1- Job costing
- 8.1.2- Batch costing

8.2. Services costing

- 8.2.1- The concept and characteristics of service costing
- 8.2.2- Services cost analysis

CHAPTER 9: ALTERNATIVE COSTING PRINCIPLES

9.1- Activity based costing

- 9.1.1- The reason for the development of activity based costing
- 9.1.2- Calculate product cost using activity based costing
- 9.1.3- Activity based costing vs traditional costing

9.2- Total quality management

- 9.2.1- The important of quality
- 9.2.2- Total quality management

9.3- Life cycle costing and target costing

- 9.3.1- Life cycle costing
- 9.3.2- Target costing

6. Học liệu (Learning Materials):

6.1. Học liệu bắt buộc (Required Textbooks)

(1) *Management Accounting (MA/FMA)*- ACCA approved interactive text, BPP LERANING MEDIA. (latest version).

(2) *Management Accounting, Practice & Revision Kit*- ACCA approved interactive text, BPP LERANING MEDIA. (latest version)

6.2. Học liệu tham khảo (Suggested Textbooks)

(3) *Management Information (MA1)*, ACCA Approved Practice & Revision Kit, BPP LEARNING (updated version

(4) *Management Information*, Lecture note, Faculty of Finance and Accounting, PTIT 2019.

(5) *Management Information (MA1)*, ACCA Approved interactive text, BPP LEARNING MEDIA. (Updated version

7. Hình thức tổ chức dạy học (Schedule)

7.1 Lịch trình chung:

Main contents	Duration	Specific contents
Chapter 1: Accounting for management	3h lectures 1h practice	1. Information 2. Planning, control and decision making 3. Financial accounting and management accounting
Chapter 2: Source document and presenting information	4h lectures 2h practice	1. Sources of data 2. Presenting information
Chapter 3: Cost classification and cost behaviours	5h lectures 3h practice	1. Cost classification 2. Cost behaviour
Chapter 4: Data analysis and statistical techniques	5h lectures 3h practice	1. Forecasting 2. Sumarising and analysing data
Chapter 5: Accounting material and labour	5h lectures 2h practice	1. Accounting for materials 2. Accounting for labour
Chapter 6: Accounting for overhead,	5h	1. Accounting for overheads

absorption and marginal costing	lectures 3h practice	2. Absorption and marginal costing
Chapter 7: Process costing	4h lectures 2h practice	1. The basic process costing 2. Joint and By- products
Chapter 8: Job and batch and service costing	5h lectures 2h practice	1. Job costing 2. Batch costing 3. Service costing
Chapter 9: Alternative costing principles	4h lectures 2h practice	1. Activity based costing 2. Total quality management 3. Life cycle costing and target costing

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

Section 1 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	1.1.1. Data and information 1.1.2 Main types of transactions of a business 1.1.3. Quantity of good information The purpose of management information .1.3. Quantity of good information 1.1.4. The purpose of management information 1.2.1- Planning 1.2.1- Controlling 1.2.1- Decision making	Read material 1 chapter 1	
Lecture	01	1.3.1- Financial account and management account 1.3.2. Cost accounting information and decision making	Read material 1 chapter 1	
Practice	01	Practice question chapter 1	Read material 2 chapter 1	

Section 2 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.1.1- Type of data 2.1.2- Sources of data 2.1.3- Big data 2.1.4- Sampling and sampling methods	Read material chapter 2a	
Lecture	02	2.2.1- Written reports 2.2.2- Presenting and interpreting information (continue)	Read material chapter 2a	

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Section 3 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice question chapter 2a, 2b	Read material 2 chapter 2a,b	
Lecture	02	3.1.1- Direct and indirect costs 3.1.2- Functional costs 3.1.3- Fixed and variable costs	Read material 1 chapter 3a	

Section 4 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.1.4- Cost codes 3.1.5- Cost units, cost objects and responsibility centres Practice question chapter 3a	Read material 1 chapter 3a Read material 2 chapter 3a	
Lecture	01	3.2.1- Introduction to cost behaviour 3.2.2- Cost patterns 3.2.3- Determining the fixed and variable elements of semi- variable costs 3.2.4 – Linear equation and graphs	Read material 1 chapter 3a Read material 2 chapter 3a,	
Practice	01	Practice question chapter 3b		

Section 5 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice question chapter 3b	Read material 2 chapter 3b,	
Lecture	02	4.1.1- Correlation and coefficient of determination 4.1.2- Forecasting technique 4.1.3- Time series analysis 4.1.4- Sales forecasting	Read material 1 chapter 4a,	

Section 6(4h)

Teaching method	Duration	Content	Requirement for student	Note
Practice	01	Practice question chapter 4a	Read material 2 chapter 4a,	
Lecture	01	4.2.1- Group and ungrouped data 4.2.2- Averages and Dispersion	Read material 1 chapter 4b,	
Lecture	02	4.2.3- Normal distribution and standard	Read material 1	

		normal distribution 4.2.4 – Using the normal distribution to calculate probabilities	chapter 4a,	
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Section 7(4h)

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice question chapter 4b	Read material 2 chapter 4b,	
Lecture	02	5.1.1- Ordering, receipt and issue of raw materials 5.1.2- The storage of materials 5.1.3- Inventory control levels 5.1.4- Accounting for materials 5.1.5. Inventory valuation	Read material 1 chapter 5,	

Section 8 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	5.2.1- Measuring labour activity 5.2.2- Remuneration methods	Read material 1 chapter 5	
Lecture	01	5.2.3- Recording labour costs	Read material 1 chapter 6	
Practice	01	5.2.4- Accounting for labour costs Practice question chapter 5,6	Read material 2 chapter 6	

Section 9 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Practice	01	Practice question chapter 6	Read material 2 chapter 6	
Lecture	01	6.1.1- Overheads and overhead allocation 6.1.2- Overhead apportionment	Read material 1 chapter 7a	
Lecture	02	6.1.3- Overhead absorption 6.1.4- Ledger entries for overheads 6.2.1. Absorption costing	Read material 1 chapter 7a	

Section 10(4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	6.2.2. The principles of marginal costing 6.2.3. Marginal costing and absorption costing and the calculation profit 6.2.4. Reconciling profits	Read material 1 chapter 7b	
Practice	02	Practice question chapter 7a.7b	Read material 2	

			chapter 7a,b	
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Section 11(4h)

Teaching method	Duration	Content	Requirement for student	Note
Practice	01	Practice question chapter 7b	Read material 2 chapter 7b	
Lecture	01	7.1.1. Feature of Process costing 7.1.2. Loss in process costing	Read material 1 chapter 8a	
Lecture	02	7.1.3. Loss with scrap value and loss with a disposal cost 7.1.4. Valuing closing work in process 7.2.1. Introduction to Joint and By product 7.2.2. Dealing with common costs	Read material 1, chapter 8a	

Section 12 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	7.2.3. Joint product in process accounts	Read material 1 chapter 8b	
Practice	01	7.2.4. Accounting for By-products Practice question chapter 8a	Read material 2 chapter 8a	
Practice	01	Practice question chapter 8b	Read material 2 chapter 8b	
Lecture	01	8.1.1- Job costing-	Read material 1 chapter 9a	

Section 13 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	8.1.1- Job costing (continue) 8.1.2- Batch costing	Read material 1 chapter 9a	
Lecture	02	8.2.1- The concept and characteristics of service costing 8.2.2- Services cost analysis	Read material 2 chapter 9a	

Section 14 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	Practice question chapter 9a	Read material 2 chapter 9a	

Lecture	02	9.1.1- The reason for the development of activity based costing 9.1.2- Calculate product cost using activity based costing 9.1.3- Activity based costing vs traditional costing	Read material 1 chapter 9b	
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Section 15 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	9.2.1- The important of quality 9.2.2- Total quality management 9.3- Life cycle costing and target costing	Read material 1 chapter 9b	
Lecture	02	Practice question chapter 9b	Read material 2 chapter 9b	

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 formalities	Assessment allocation rate	Assessment characteristics
- Attendance	10 %	Individual
- Progress test	20%	Individual
- Mock exam	10%	Individual

- Final exam	60%	Individual
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10.2. Nội dung và Tiêu chí đánh giá các loại bài tập (Types and evaluation criteria of practice)

Types of practice	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 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. VŨ QUANG KẾT

