

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

**ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN**  
**(COURSE SYLLABUS)**  
**KẾ TOÁN QUẢN TRỊ 2 -ACCA)**  
**(Management Accounting 2- ACCA)**  
[MÃ HỌC PHẦN: FIA1494\_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  
Academic title and degree: Tiến sĩ  
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 2 -ACCA)
- Tên tiếng Anh (English course name): Management Accounting 2 - ACCA)
- Mã môn học (Course code): FIA1494\_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	X
Môn học tự chọn	•	Môn học cơ sở		•

- Các môn học tiên quyết (Prerequisites):
- Môn học trước (Previous subject): Kế toán quản trị 1-ACCA (Management Accounting 2-ACCA)
- 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

+ Luyện bài tập 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 2”, introduces students to elements of management accounting which are used to make and support decisions. The main contents of the subject focus on:

- Budgeting and Behavioral aspects of budgeting
- Capital expenditure budgeting
- Standard costing systems and cost variances
- Sales variances and operating statements
- Target setting and financial performance measurement
- Assessing non- financial performance

**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 management accounting techniques to provide information for management in a variety of business contexts.

**Knowledge:**

- Apply and analyse Budgeting and Behavioral aspects of budgeting
- Apply and analyse Capital expenditure budgeting
- Apply and analyse Standard costing systems and cost variances
- Apply and analyse sales variances and operating statements
- Apply analyse target setting and financial performance measurement
- Access non- financial performance

**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] Apply and analyse Budgeting and Behavioral aspects of budgeting
2.	[CLO2] Apply and analyse Capital expenditure budgeting
3.	[CLO3] Apply and annalyse Standard costing systems and cost variances
4.	[CLO4] Apply and analyse sales variances and operating statements
5.	[CLO5] Apply analyse target setting and financial performance measurement
6.	[CLO6] Access non- financial performance
7.	[CLO7] Can apply knowledge to participate in ACCA exams for FA paper
8.	[CLO8] Improving English skills: reading, listenning and skimming skill.
9.	[CLO9] 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.
10.	[CLO10] Have an ability to self-orient, make decisions related to professional and management work
11.	[CLO11] 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
Chapter 1: Budgeting and behavioral aspects of budgeting	x						x	x	x	x	x
Chapter 2: Capital expenditure budgeting		x					x	x	x	x	x
Chapter 3: Standard costing systems and cost variances			x				x	x	x	x	x
Chapter 4: Sales variances and operating statements				x			x	x	x	x	x
Chapter 5: Target setting and financial performance measurement					x		x	x	x	x	x
Chapter 6: Access non- financial performance						x	x	x	x	x	x
Chapter 7: Prepare for ACCA Certificate- F2	x	x	x	x	x	x	x	x	x	x	x

#### 4.4. Đánh giá môn học (Assessment Criteria)

<b>Learning outcomes (LO) On successful completion of this course a learner should be able to:</b>	<b>Assessment criteria for pass</b>
[CLO1] Apply and analyse Budgeting and Behavioral aspects of budgeting	Apply and analyse Budget and budgetary planning Apply Budgetary control and budgetary process Analyse Behavioral aspects of budgeting
[CLO2] Apply and analyse Capital expenditure budgeting	Apply and analyse Capital expenditure budgeting Apply and analyse Method of project appraisal
[CLO3] Apply and analyse Standard costing systems and cost variances	Apply and analyse Standard costing systems Apply and analyse Cost variances
[CLO4] Apply and analyse sales variances and operating statements	Apply and analyse Sales variances Apply and analyse Operating statements
[CLO5] Apply analyse target setting and financial performance measurement	Apply and analyse Target setting Apply and analyse Performance measures Apply and analyse Measuring profit and productivity Apply and analyse Performance measures based on the statement of financial position Apply and analyse Management performance measures
[CLO6] Analyse and assess non- financial performance	Explain Non- financial objectives and performance measures Analyse The Balance Scorecard Explain and analyse economy, efficiency and effectiveness Explain and analyse non financial measures for performance measures
[CLO7] Apply knowledge to participate in ACCA exams for FA paper	Successfully complete mixed bank questions and mock exams

## 5. Nội dung chi tiết (Outlines)

### CHAPTER 1: BUDGETING AND MAKING BUDGETS WORK

#### 1.1- Budgeting

- 1.1.1- Planning and control cycle
- 1.1.2- Budgetary planning and control system
- 1.1.3- Responsibility center
- 1.1.4- Flexible budget

#### 1.2- Using spreadsheet

- 1.2.1- Feature and function of spreadsheet
- 1.2.2- Spreadsheet formulae
- 1.2.3- Spreadsheet software

#### 1.3- The budgetary process

- 1.3.1- Administration of the budget
- 1.3.2- Functional budget
- 1.3.3- Master budget

#### **1.4- Making budgets work**

- 1.4.1- Behavioral implication of budgeting
- 1.4.2- Participation and performance evaluation
- 1.4.3- The uses of budget as targets
- 1.4.4- Management accountant and motivation

### **CHAPTER 2: CAPITAL EXPENDITURE BUDGETING**

#### **2.1- Capital expenditures and preparing capital expenditure budget**

- 2.1.1- Capital expenditures
- 2.1.2- Preparing capital expenditure budget

#### **2.2. Method of project appraisal**

- 2.2.1- Introduction to method of project appraisal
- 2.2.2- The payback period
- 2.2.3- The time value of money
- 2.2.4- The discounted cash flows methods
- 2.2.5- Relevant and non-relevant costs

### **CHAPTER 3: STANDARD COSTING AND COST VARIANCES**

#### **3.1. Standard costing**

- 3.1.1- Introduction to standard costing
- 3.1.2- Setting standards

#### **3.2. Cost variances**

- 3.2.1- Variances
- 3.2.2- Direct materials cost variances
- 3.2.3- Direct labour cost variances
- 3.2.4- Production overhead variances
- 3.2.5- Flexible budgets and variances
- 3.2.6- The reasons for cost variances
- 3.2.7- The significance of cost variances

### **CHAPTER 4: SALES VARIANCES AND OPERATING STATEMENTS**

#### **4.1- Sales variances**

- 4.1.1. Selling price variance
- 4.1.2. Sales volume profit variance

#### **4.2. Operating statements**

- 4.2.1- Operating statements in absorption costing system
- 4.2.2- Operating statements in marginal costing system
- 4.2.3- Deriving actual data from standard cost details and variances
- 4.2.4- Control actions

### **CHAPTER 5: TARGET SETTING AND FINANCIAL PERFORMANCE MEASUREMENT**

#### **5.1- Target setting**

- 5.1.1. Performance measurement and mission statements
- 5.1.2. Goal and objectives
- 5.1.3- Benchmarking

5.1.4- External condition

**5.2- Financial performance measurement**

5.2.1- Performance measures

5.2.2- Measuring profit and productivity

5.2.3- Performance measures based on the statement of financial position

5.2.4- Management performance measures

5.2.5- Cost control and cost reduction

5.2.6- Value analysis

**CHAPTER 6: ASSESSING NON- FINANCIAL PERFORMANCE**

**6.1- Non- financial objectives and performance measures**

6.1.1. Non- financial objectives

6.1.2. Non- financial performance measures

**6.2- Non-Performance measures for manufacturing businesses and the Balanced scorecard**

6.2.1- Non-Performance measures for manufacturing businesses

6.2.2- The Balanced scorecard

**6.3- Non-Performance measures for others**

6.3.1- Performance measures in public sector

6.3.2- Performance measures for contract and process costing environments

6.3.3- Performance measures for services

**CHAPTER 7: PREPARE FOR F2 ACCA CETIFICATE**

**7.1- Introduction to F2 ACCA certificate**

**7.2- Prepare for F2 ACCA Certificate**

7.2.1- Practice test mix banks

7.2.2- Practice mock exams

**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). FMA Pass card – BPP Publisher**

(4) FMA related article – ACCA materials

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

**7.1 Lịch trình chung:**

Main contents	Duration	Specific contents
Chapter 1: Budgeting and making budgets work	7h lectures 1h practice	1. Budget and budgetary planning 2. Budgetary control and budgetary process 3. Behavioral aspects of budgeting

Chapter 2: Capital expenditure budgeting	7h lectures 1h practice	1. Capital expenditure budgeting 2. Method of project appraisal
Chapter 3: Standard costing systems and cost variances	7h lectures 1h practice	1. Standard costing systems 2. Cost variances
Chapter 4: Sales variances and operating statements	7h lectures 1h practice	1. Sales variances 2. Operating statements
Chapter 5: Target setting and financial performance measurement	7h lectures 1h practice	1. Target setting 2. Performance measures 3. Measuring profit and productivity 4. Performance measures based on the statement of financial position 5. Management performance measures
Chapter 6: Accessing non- financial performance	5h lectures 1 h practice	1. Non- financial objectives and performance measures 2. The Balance Scorecard 3. Economy, efficiency and effectiveness 4. Non Financial measures for Performance measures
Chapter 7: Prepare for ACCA F2 Certificate	14 h practice	1- Introduction to F2 ACCA certificate 2- Prepare for F2 ACCA Certificate

## 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- Planning and control cycle 1.1.2- Budgetary planning and control system 1.1.3- Responsibility center	Read material 1 chapter 10a	
Lecture	02	1.1.4- Flexible budget 1.2.1- Feature and function of spreadsheet 1.2.2- Spreadsheet formulae 1.2.3- Spreadsheet software	Read material 1 chapter 10a	

### Section 2 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	1.3.1- Administration of the budget 1.3.2- Functional budget 1.3.3- Master budget 1.4.1- Behavioral implication of budgeting 1.4.2- Participation and	Read material 1 chapter 10b, 11	

		performance evaluation		
Lecture	01	1.4.3- The uses of budget as targets 1.4.4- Management accountant and motivation	Read material 1 chapter 11	
Practice	01	Practice question	Read material 2 chapter 10a,b, 11	

### Section 3 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.1.1- Capital expenditures 2.1.2- Preparing capital expenditure budget	Read material 1 chapter 12a	
Lecture	02	2.2.1- Introduction to method of project appraisal 2.2.2- The payback period 2.2.3- The time value of money	Read material 1 chapter 12b	

### Session 4(4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.2.4- The discounted cash flows methods	Read material 1 chapter 12b	
Lecture Practice	01 01	2.2.5- Relevant and non-relevant costs Practice question chapter 12a, 12b	Read material 1 chapter 12b	

### Session 5 (5h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.1.1. Introduction to standard costing 3.1.2. Setting standards	Read material 1 chapter 13	
Lecture	02	3.2.1- Variances 3.2.2- Direct materials cost variances 3.2.3- Direct labour cost variances	Read material 1 chapter 14a	

### Session 6 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.2.4- Production overhead variances 3.2.5- Flexible budgets and variances	Read material 1 chapter 14a	
Lecture	01	3.2.6- The reasons for cost variances 3.2.7- The significance of cost	Read material 1 chapter 14a Read material 2 chapter 13,	

Practice	01	variances Practice question chapter 13,14a	14a	
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### Session 7 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	4.1.1. Selling price variance 4.1.2. Sales volume profit variance	Read material 1 chapter 14b	
Lecture	02	4.2.1- Operating statements in absorption costing system 4.2.2- Operating statements in marginal costing system	Read material 1 chapter 14b	

### Session 8 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	4.2.3- Deriving actual data from standard cost details and variances	Read material 1 chapter 14b	
Lecture	01	4.2.4- Control actions	Read material 1 chapter 14b	
Practice	01	Practice question chapter 14b	Read material 2 chapter 14b	

### Session 9 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	5.1.1. Performance measurement and mission statements 5.1.2. Goal and objectives 5.1.3- Benchmarking 5.1.4- External condition	Read material 1 chapter 15	
Lecture	02	5.2.1- Performance measures 5.2.2- Measuring profit and productivity	Read material 1 chapter 16	

### Section 10 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	5.2.4- Management performance measures 5.2.5- Cost control and cost reduction	Read material 1 chapter 16	
Lecture	01	5.2.6- Value analysis	Read material 1 chapter 16	
Practice	01	Practice question chapter 15,16	Read material 2 chapter 15, 16	

### Section 11 (3h)

Teaching	Duration	Content	Requirement for	Note
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<b>method</b>			<b>student</b>	
Lecture	02	6.1.1. Non- financial objectives 6.1.2. Non- financial performance measures	Read material 1 chapter 17	
Lecture	02	6.2.1- Non-Performance measures for manufacturing businesses 6.2.2- The Balanced scorecard	Read material 1 chapter 17	

### Section 12(4h)

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Lecture	01	6.3- Non-Performance measures for others	Read material 1 chapter 17	
Practice	01	Practice question	Read material 2 chapter 17	
Practice	02	7.1- Introduction to F2 ACCA certificate 7.2.1- Practice test mixed banks Mixed bank 1	Read material 2 Mixed bank1	

### Section 13(4h)

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Practice	02	7.2.1- Practice test mixed banks Mixed bank 2,3	Read material 2 Mixed bank 2,3	
Practice	02	7.2.1- Practice test mixed banks Mixed bank 4	Read material 2 Mixed bank 4	

### Section 14(4h)

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Practice	02	Mixed bank 5	Read material 2 Mixed bank 5	
Practice	02	7.2.2- Practice mock exams Mock exam 1	Read material 2 Mock Exam 2	

### Section 15(4h)

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Practice	02	7.2.2- Practice mock exams Mock exam 2	Read material 2 Mock Exam 2	
Practice	02	Revision	Read material 2 Review Form	

### 8. Phương pháp dạy - học (Teaching method)

<b>No</b>	<b>Teaching methods</b>	<b>Specific explanation</b>	<b>Note</b>
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

#### 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**

**ĐỀ CƯƠNG MÔN HỌC**