

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

**ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN
(COURSE SYLLABUS)**
**Quản trị hiệu quả hoạt động - ACCA
(Performance management - ACCA)**
[MÃ HỌC PHẦN:FIA1496_CLC]

1. Thông tin về giảng viên (Lecturers)

1.1. Giảng viên 1/Lecturer 1:

Tên giảng viên/Lecturer name: Lê Thị Ngọc Phương
Chức danh/Academic title and degree: Tiến sỹ/Doctor
Khoa/Department: Tài chính Kế toán 1/Faculty of Accounting and Finance 1
Địa chỉ/Address: Tầng 10 nhà A2, Học viện công nghệ bưu chính viễn thông
Di động/Mobile phone: Email: phuongltn@ptit.edu.vn
Hướng nghiên cứu/Research orientation: Accounting and Finance
Trợ giảng (nếu có)/Teaching assistant (if any): ...

1.2. Giảng viên 2/ Lecturer 2

Tên giảng viên/Lecturer name: Vũ Quang Kết
Chức danh/Academic title and degree: Tiến sĩ/doctor
Khoa/Department: Faculty of Accounting and Finance 1
Địa chỉ/Address: Tầng 10 nhà A2, Học viện công nghệ bưu chính viễn thông
Điện thoại/Mobile phone: Email: Ketvq@ptit.edu.vn
Hướng nghiên cứu/Research orientation: Accounting and Auditing
Teaching assistant (if any):

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

- Tên môn học /Course name: Quản trị hiệu quả hoạt động - ACCA
- Tên tiếng Anh (English course name): Performance Management - ACCA
- Mã môn học (Course code): FIA_E...
- Số tín chỉ (Number of credits): 03 tín chỉ/03 credits
- 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):** None
- **Môn học trước (Previous course):** Kế toán quản trị 1 – ACCA; Kế toán quản trị 2 - ACCA
- **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):
 - + Lý thuyết (Lecture): 30 tiết/30 credit hours
 - + Chữa bài trên lớp (Practice): 15 tiết/15 credit hours

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

- Địa chỉ/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 /Course description

Performance management is a higher level of management accounting subject which requires students to be able to apply techniques of management accounting and think about their impact on the organization.

4. Mục tiêu môn học, chuẩn đầu ra/Course Objectives, Course learning outcomes

4.1. Mục tiêu môn học/Course objectives

The aim of this syllabus is to develop knowledge and skills in the application of management accounting techniques. It covers a number of specialist techniques, decision-making, budgeting and standard costing, concluding with how business performance should be managed and controlled.

Kiến thức/Knowledge

- Acquiring overall knowledge of management techniques.
- Acquiring knowledge and understanding computation methods for decision – making, budgeting and standard costing.

Kỹ năng/Skills

- Ability to apply computation method of decision-making, budgeting and standard costing
- Understand and analyze business performance and method managed and controlled.
- Ability to use English related to the Taxation field in a multinational working environment.

Thái độ/Attitude

- Building a sense of self-discipline, diligence in learning, actively engaging in dialogue and discussion with groups and lecturers.
- Following code of ethics in practice regulations

4.2. Chuẩn đầu ra/Course learning outcomes

On successful completion of this paper a learner will:

1.	[CLO1] Explain the information, technology and system for organization performance
2.	[CLO2] Explain and compute specialist cost and management accounting techniques Explain and apply cost accounting techniques
3.	[CLO3] Apply techniques in making decisions
4.	[CLO4] Apply techniques for Budgeting and Control
5.	[CLO5] Explain and apply performance measurements and control.
6.	[CLO6] Use English in fields related to performance management in a multinational working environment.
7.	[CLO7] Build a sense of self-discipline, diligence in learning, actively engaging in dialogue and discussion with groups and lecturers.
8.	[CLO8] Have ethical and professional awareness in accordant to tax law and practice regulations
9.	[CLO9]Have an ability to self-orient, and 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	1	2	3	4	5	6	7	8	9
Chapter 1: Information, technology and system for organization performance	x					x	x	x	x
Chapter 2: Specialist cost and management accounting techniques		x				x	x	x	x
Chapter 3: Decision – making techniques			x			x	x	x	x
Chapter 4: Budgeting and Control				x		x	x	x	x
Chapter 5: Performance management and control					x	x	x	x	x

5. Nội dung chi tiết/Outlines

CHAPTER 1: INFORMATION, TECHNOLOGY AND SYSTEM FOR ORGANIZATION PERFORMANCE

1.1- Managing information

1.2- Information system and data analytics

CHAPTER 2: SPECIALIST COST AND MANAGEMENT ACCOUNTING TECHNIQUES

2.1- Costing

- 2.2- Activity based costing
- 2.3- Target costing
- 2.4- Life cycle costing
- 2.5- Throughput accounting
- 2.6- Environmental accounting

CHAPTER 3: DECISION – MAKING TECHNIQUES

- 3.1- Cost volume profit analysis
- 3.2- Limiting factor analysis
- 3.3 – Pricing decisions
- 3.4. Short – term decisions
- 3.5. Risk and uncertainty

CHAPTER 4: BUDGETING AND CONTROL

- 4.1- Budgetary system
- 4.2. Quantitative in budgeting
- 4.3- Budgeting and standard costing
- 4.4- Variance analysis
- 4.5- Planning and operational variances
- 4.6- Performance analysis and behavioral aspects

CHAPTER 5: PERFORMANCE MEASUREMENT AND CONTROL

- 5.1- Performance measurement in private sector organizations
- 5.2. Divisional performance and transfer pricing
- 5.3. Further aspects of performance management

6. Học liệu/Materials

6.1. Học liệu bắt buộc/Required Textbooks

(1) *Performance Management (PM)*- ACCA approved interactive text, BPP LEARNING MEDIA (Updated version).

(2) *Performance Management, Practice & Revision Kit*- ACCA approved interactive text, BPP LEARNING MEDIA. (Updated version).

6.2. Học liệu tham khảo/Suggested textbooks

(1) *Performance Management* , ACCA Paper P5 Kaplan Publishing UK (updated version)

7. Lịch trình giảng dạy/Schedule

7.1 Lịch trình chung/ General schedule

Main contents	Duration	Specific contents
Chapter 1: the information, technology and system for organization performance	3h lectures 3h practices	- Managing information - Information system and data analytics
Chapter 2: specialist cost and management accounting techniques	6h lectures 3h practices	- Costing - Activity based costing - Target costing - Life cycle costing

Chapter 3: Decision – making techniques	6h lectures 3h practices	- Throughput accounting - Environmental accounting - Cost volume profit analysis - Limiting factor analysis - Pricing decisions - Short – term decisions - Risk and uncertainty
Chapter 4: Budgeting and Control	6h lectures 3h practices	- Budgetary system - Quantitative in budgeting - Budgeting and standard costing - Variance analysis - Planning and operational variances - Performance analysis and behavioral aspects
Chapter 5: Performance management and control	9h lectures 3h practices	- Performance measurement in private sector organizations - Divisional performance and transfer pricing - Further aspects of performance management

7.2. Lịch trình giảng dạy cụ thể/Detail schedule

Nội dung 1/Section 1

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	1.1. Managing information 1.2. Information system and data analytics 1.3. Information system and data analytics (cont)	Read Chapter 1	

Nội dung 2/Section 2

Teaching method	Duration	Content	Requirement for student	Note
Practice	03	Chapter 1 practice	Practice chapter 1	

Nội dung 3/Section 3

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	2.1- Costing 2.2. Activity based costing 2.3. Target costing	Read chapter 2	

Nội dung 4/Section 4

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	2.4. Life cycle costing 2.5. Throughput accounting 2.6. Environmental accounting	Read chapter 2	

Nội dung 5/Section 5

Teaching method	Duration	Content	Requirement for student	Note
Practice	03	Chapter 2 practice	Practice chapter 2	

Nội dung 6/Section 6

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	3.1. Cost volume profit analysis 3.2- Limiting factor analysis	Read chapter 3	

Nội dung 7/Section 7

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	3.3. Pricing decisions 3.4. Short – term decisions 3.5. Risk and uncertainty	Read chapter 3	

Nội dung 8/Section 8

Teaching method	Duration	Content	Requirement for student	Note
Practice	03	Chapter 3 practice	Practice chapter 3	

Nội dung 9/Section 9

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	4.1- Budgetary system 4.2. Quantitative in budgeting 4.3- Budgeting and standard costing	Read chapter 4	

Nội dung 10/Section 10

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	4.4- Variance analysis 4.5- Planning and operational variances 4.6- Performance analysis and behavioral aspects	Read chapter 3	

Nội dung 11/Section 11

Teaching method	Duration	Content	Requirement for student	Note
Practice	03	Chapter 4 practice	Practice chapter 4	

Nội dung 12/Section 12

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	5.1. Performance measurement in private sector organizations		

Nội dung 13/Section 13

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	5.1. Performance measurement in private sector organizations	Read chapter 4	

Nội dung 13/Section 14

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	5.2. Divisional performance and transfer pricing 5.3. Further aspects of performance management	Read chapter 5	

Nội dung 15/Section 15

Teaching method	Duration	Content	Requirement for student	Note
Practice	03	Chapter 5 practice	Practice chapter 5	

8. Phương pháp dạy - học (Teaching method)

No.	Teaching methods	Specific explanation	Note
1.	Lecture	Lecture in class with an 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.	

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 deprived of taking 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 analyzing and evaluating the issues - Having ability to critical thinking and reality
- Multiple choice question	- Mastering general knowledge - Having skills in analyzing the questions - Having the ability to choose the correct answer.
- Progress test and Mock exam	- Mastering general knowledge - Having the 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. LÊ THỊ NGỌC PHƯƠNG

