

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

ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN
(COURSE SYLLABUS)
QUẢN TRỊ TÀI CHÍNH 1- ACCA
(FINANCIAL MANAGEMENT 1-ACCA)
[MÃ HỌC PHẦN: FIA14102_CLC]

1. Thông tin về giảng viên (Lecturers)

1.1. Giảng viên (Lecturer) 1:

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: ducdvtv@ptit.edu.vn

Research orientation: Finance

Teaching assistant (if any):

1.2. Giảng viên 2:

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: Email: anhntv@ptit.edu.vn

Research orientation: Finance

Teaching assistant (if any):

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

- Tên môn học (Course name): Quản trị tài chính 1-ACCA (Financial Management 1-ACCA)

- Tên tiếng Anh (English course name): Financial Management 1-ACCA

- Mã môn học (Course code): FIA14102_CLC

- Số tín chỉ (Number of credits): 03 tín chỉ (TC)

- Loại môn học (Course type):

Môn học bắt buộc	<input checked="" type="checkbox"/>	Môn học đại cương	•	Môn học chuyên ngành	<input checked="" type="checkbox"/>
Môn học tự chọn	•	Môn học cơ sở	•		

- Các môn học tiên quyết (Prerequisites course): none

- Môn học trước (Previous course): Tài chính tiền tệ

- 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 Lecture (Lecture): 48 credit hours
 - + Assignment (Practice): 12 credit hours
 - + Self-study:

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

- Địa chỉ: Học viện Công nghệ Bưu chính Viễn thông
Km 10 Nguyễn Trãi, Hà Đông, Hà Nội
(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)

The syllabus for Financial Management 1- ACCA is designed to equip candidates with the skills that would be expected from a finance manager responsible for the finance function of a business. The syllabus, therefore, starts by introducing the role and purpose of the financial management function within a business, the three key financial management decisions of investing, financing, and dividend policy. The next section of the syllabus is the introduction of investing decisions. This is done in two stages - investment in (and the management of) working capital and the appraisal of long-term investments.

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

4.1. Mục tiêu môn học (Course objective):

The objective of Financial Management 1- ACCA module is to develop the knowledge and skills of a financial manager for learners, related to investment decisions, asset management in enterprises, as well as the relationship between corporate financial management and the business environment.

On successful completion of this course, candidates should be able to:

Knowledge:

- Discuss the role and purpose of the financial management function
- Assess and discuss the impact of the economic environment on financial management
- Apply working capital management techniques
- Carry out effective investment appraisal

Skills:

- Develop English skill in reading, skimming, listening and writing.
- Can be confident to access ACCA exam to archive FM 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 the role and purpose of the financial management function.
2.	[CLO2] Assess and discuss the impact of the economic environment on financial management.
3.	[CLO3] Apply working capital management techniques.
4.	[CLO4] Carry out effective investment appraisal.
5.	[CLO5] Can use English fluently, improve reading, listening and skimming skill.
6.	[CLO6] Can apply knowledge to participate in ACCA exams for FM paper.
7.	[CLO7] 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.
8.	[CLO8] Have an ability to self-orient, make decisions related to 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.

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 Contents	CLO	CLO	CLO	CLO	CLO	CLO	CLO	CLO	CLO
	1	2	3	4	5	6	7	8	9
Chapter 1: Financial management function	x				x	x	x	x	x
Chapter 2: Financial management environment		x			x	x	x	x	x
Chapter 3: Working capital management			x		x	x	x	x	x
Chapter 4: Cash management and working capital finance			x		x	x	x	x	x
Chapter 5: Investment decision				x	x	x	x	x	x
Chapter 6: Allowing for tax, working capital and inflation in investment decision				x	x	x	x	x	x

Chapter 7: Project appraisal and risk				X	X	X	X	X	X
Chapter 8: Specific investment decisions				X	X	X	X	X	X

5. Nội dung chi tiết môn học (Outlines)

Chapter 1. Financial management and financial objective

- 1.1. Purpose of financial management
- 1.2. Financial objectives and relationship with corporate strategy
- 1.3. Stakeholders and impact on corporate objectives
- 1.4. Financial and other objectives in not-forprofit organisations

Chapter 2: Financial management environment

- 2.1. The economic environment for business
- 2.2. Financial markets and institutions
- 2.3. Money markets
- 2.4. Capital markets
- 2.5. International financial markets

Chapter 3: Working capital investment

- 3.1. Working capital
- 3.2. Working capital planning
- 3.3. Managing inventory
- 3.4. Managing account receivables
- 3.5. Managing trade payables

Chapter 4. Cash management and working capital finance

- 4.1. Cash management
- 4.2. Mathematical models of cash management
- 4.3. Treasury management

Chapter 5: Investment decision

- 5.1. Investment decision making
- 5.2. Simple techniques of investment appraisal
- 5.3. Time value of money and discounting
- 5.4. Net present value (NPV)
- 5.5. Internal rate of return (IRR)

5.6. NPV compared to IRR

Chapter 6: Allowing for tax, working capital and inflation in investment decision

6.1. Taxation in investment appraisal

6.2. Working capital in investment appraisal

6.3. Inflation in investment appraisal

Chapter 7: Project appraisal and risk

7.1. Risk and uncertainty

7.2. Risk analysis

7.3. Uncertainty analysis

Chapter 8: Specific investment decisions

8.1. Asset replacement decision

8.2. Lease and buy

8.3. Capital rationing

6. Học liệu (Materials):

6.1. Học liệu bắt buộc (Required Textbooks)

1. Financial management *BPP Study Text*, *BPP Learning Media*, version updated yearly

2. Financial management *BPP Revision Kit*, *BPP Learning Media*, version updated yearly

6.2. Học liệu tham khảo (Suggested Textbooks)

3. Financial management Passcard – BPP Publisher

4. Financial management related article – ACCA materials

7. Hình thức tổ chức dạy học (Schedule)

7.1 Lịch trình chung:

Main contents	Duration	Specific contents
Chapter 1	4h lectures	1.1. Purpose of financial management 1.2. Financial objectives and relationship with corporate strategy 1.3. Stakeholders and impact on corporate objectives 1.4. Financial and other objectives in not-forprofit organisations
Chapter 2	8h lectures	2.1. The economic environment for business

		<p>2.2. Financial markets and institutions</p> <p>2.3. Money markets</p> <p>2.4. Capital markets</p> <p>2.5. International financial markets</p>
Chapter 3	6h lectures 4h practice	<p>3.1. Working capital</p> <p>3.2. Working capital planning</p> <p>3.3. Managing inventory</p> <p>3.4. Managing account receivables</p> <p>3.5. Managing trade payables</p>
Chapter 4	6h lectures 2h practice	<p>4.1. Cash management</p> <p>4.2. Mathematical models of cash management</p> <p>4.3. Treasury management</p>
Chapter 5	4h lectures 4h practice	<p>5.1. Investment decision making</p> <p>5.2. Simple techniques of investment appraisal</p> <p>5.3. Time value of money and discounting</p> <p>5.4. Net present value (NPV)</p> <p>5.5. Internal rate of return (IRR)</p> <p>5.6. NPV compared to IRR</p>
Chapter 6	4h lectures 4h practice	<p>6.1. Taxation in investment appraisal</p> <p>6.2. Working capital in investment appraisal</p> <p>6.3. Inflation in investment appraisal</p>
Chapter 7	6h lectures 2h practice	<p>7.1. Risk and uncertainty</p> <p>7.2. Risk analysis</p> <p>7.3. Uncertainty analysis</p>
Chapter 8	6h lectures 2h practice	<p>8.1. Asset replacement decision</p> <p>8.2. Lease and buy</p> <p>8.3. Capital rationing</p>
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	01	1.1. Purpose of financial management	Read material 1 chapter 1	
Lecture	01	1.2. Financial objectives and relationship with corporate strategy	Read material 1 chapter 1	
Lecture	01	1.3. Stakeholders and impact on corporate objectives	Read material 1 chapter 1	
Lecture	01	1.4. Financial and other objectives in not-forprofit organisations	Read material 1 chapter 1	

Section 2 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.1. The economic environment for business	Read material 1 chapter 2	
Lecture	02	2.2. Financial markets and institutions	Read material 1 chapter 2	

Section 3 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	2.3. Money markets	Read material 1 chapter 2	
Lecture	01	2.4. Capital markets	Read material 1 chapter 2	
Lecture	02	2.5. International financial markets	Read material 1 chapter 2	

Section 4 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.1. Working capital	Read material 1 chapter 3	
Lecture	02	3.2. Working capital planning	Read material 1 chapter 3	

Section 5 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	3.3. Managing inventory	Read material 1 chapter 3	
Lecture	01	3.4. Managing account receivables	Read material 1 chapter 3	
Practice	02	Practice and do exercises	Do exercises in material 2	

Section 6 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	3.5. Managing trade payables	Read material 1 chapter 3	
Practice	01	Practice and do exercises	Do exercises in material 2	
Lecture	02	4.1. Cash management	Read material 1 chapter 4	

Section 7 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	4.2. Mathematical models of cash management	Read material 1 chapter 4	
Practice	02	Practice and do exercises	Do exercises in material 2	

Section 8 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	4.3. Treasury management	Read material 1 chapter 4	
Lecture	01	5.1. Investment decision making	Read material 1 chapter 5	
Lecture	01	5.2. Simple techniques of investment appraisal	Read material 1 chapter 5	

Section 9 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	5.3. Time value of money and discounting	Read material 1 chapter 5	

Lecture	01	5.4. Net present value (NPV)	Read material 1 chapter 5	
Practice	02	Practice and do exercises	Do exercises in material 2	

Tuần 10 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	5.5. Internal rate of return (IRR)	Read material 1 chapter 5	
Lecture	01	5.6. NPV compared to IRR	Read material 1 chapter 5	
Practice	02	Practice and do exercises	Do exercises in material 2	

Tuần 11 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	6.1. Taxation in investment appraisal	Read material 1 chapter 6	
Lecture	01	6.2. Working capital in investment appraisal 6.3. Inflation in investment appraisal	Read material 1 chapter 6	
Practice	02	Practice and do exercises	Do exercises in material 2	

Section 12 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises for chapter 6	Do exercises in material 2	
Lecture	01	7.1. Risk and uncertainty	Read material 1 chapter 7	
Lecture	01	7.2. Risk analysis	Read material 1 chapter 7	

Section 13 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	7.3. Uncertainty analysis	Read material 1 chapter 7	
Practice	02	Practice and do exercises	Do exercises in	

			material 2	
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Section 14 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	8.1. Asset replacement decision	Read material 1 chapter 8	
Lecture	01	8.2. Lease and buy	Read material 1 chapter 8	
Practice	01	Practice and do exercises	Do exercises in material 2	

Section 15 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	8.3. Capital rationing	Read material 1 chapter 8	
Practice	02	Revision and Mock exam	Mock exam provided by lecturer	

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	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 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

Chủ nhiệm bộ môn

Giảng viên
(*Chủ trì biên soạn đề cương*)

**PGS.TS. Đặng Thị Việt
Đức**

TS. Lê Thị Ngọc Phương

PGS.TS. Đặng Thị Việt Đức