

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

**ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN**  
**(COURSE SYLLABUS)**  
**QUẢN TRỊ TÀI CHÍNH 2- ACCA**  
**(FINANCIAL MANAGEMENT 2-ACCA)**  
[MÃ HỌC PHẦN: FIA14103\_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: ducdtv@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 2- ACCA (Financial Management 2- ACCA)

- Tên tiếng Anh (English course name): Financial Management 2- ACCA

- Mã môn học (Course code): FIA14103\_CLC

- Số tín chỉ (Number of credits): 02 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): 20 credit hours

+ Assignment (Practice): 10 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, 10<sup>th</sup> 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 2- 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. This model is taken in parallel with module financial management 1. The syllabus, therefore, starts by introducing financing decisions. The principles underlying the valuation of business and financial assets, including the impact of cost of capital on the value of business, is covered next. The syllabus then covers an introduction to, and examination of, risk and the main techniques employed in managing such risk.

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

**4.1. Mục tiêu môn học (Course objective):**

The goal of the Financial Management 2- ACCA module (FM2- Financial Management 2) is to develop knowledge and skills as a financial administrator for learners, related to decisions on financial resources, valuation and management. risk management in businesses.

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

**Knowledge:**

- Identify and evaluate alternative financial sources to finance businesses;
- Discuss and apply principles in asset valuations;
- Apply techniques risk management in businesses.

**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] Identify and evaluate alternative financial sources to finance businesses.
2.	[CLO2] Discuss and apply principles in asset valuations.
3.	[CLO3] Apply techniques risk management in businesses.
4.	[CLO4] Can use English fluently, improve reading, listening and skimming skill.
5.	[CLO5] Can apply knowledge to participate in ACCA exams for FM paper.
6.	[CLO6] 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.
7.	[CLO7] Have an ability to self-orient, make decisions related to professional and management work
8.	[CLO8] 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 1	CLO 2	CLO 3	CLO 4	CLO 5	CLO 6	CLO 7	CLO 8
Chapter 1: Sources of finance	x			x	x	x	x	x
Chapter 2: Dividend policy	x			x	x	x	x	x
Chapter 3: The cost of capital	x			x	x	x	x	x
Chapter 4: Capital structure	x			x	x	x	x	x
Chapter 5: Business valuation		x		x	x	x	x	x
Chapter 6: Foreign currency risk			x	x	x	x	x	x
Chapter 7: Interest rate risk			x	x	x	x	x	x

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

##### Chapter 1. Sources of finance

1.1. Short-term finance

1.2. Long-term finance

##### Chapter 2: Dividend policy

2.1. Internal source of finance

2.2. Dividend policy

2.3. Dividend relevant theory

2.4. Alternatives to cash dividends

### **Chapter 3: The cost of capital**

- 3.1. Risk and return
- 3.2. The cost of equity- dividend growth model
- 3.3. The cost of equity- CAPM
- 3.4. Cost of debt
- 3.5. Weighted average cost of capital (WACC)

### **Chapter 4. Capital structure**

- 4.1. Practical Capital structure issues
- 4.2. Capital structure theories
- 4.3. Project specific (marginal) cost of equity
- 4.4. Finance for small and medium sized enterprises (SMEs)

### **Chapter 5: Business valuation**

- 5.1. Reasons for Business valuation
- 5.2. Asset basis
- 5.3. Income bases
- 5.4. Cashflow basis
- 5.5. Valuation of other securities
- 5.6. The efficient market hypothesis

### **Chapter 6: Foreign currency risk**

- 6.1. Exchange rate risk and management basics
- 6.2. Managing transaction risk- basic methods
- 6.3. Managing transaction risk- forward contracts
- 6.4. Managing transaction risk- money market hedging
- 6.5. Managing transaction risk- derivatives

### **Chapter 7: Interest rate risk**

- 7.1. Introduction to Interest rate risk
- 7.2. Forward rate agreement (FRAs)
- 7.3. Interest rate derivatives
- 7.4. Yield curve

## **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 (General schedule):**

Main contents	Duration	Specific contents
Chapter 1	2h lectures	1.1. Short-term finance 1.2. Long-term finance
Chapter 2	4h lectures	2.1. Internal source of finance 2.2. Dividend policy 2.3. Dividend relevant theory 2.4. Alternatives to cash dividends
Chapter 3	4h lectures 2h practice	3.1. Risk and return 3.2. The cost of equity- dividend growth model 3.3. The cost of equity- CAPM 3.4. Cost of debt 3.5. Weighted average cost of capital (WACC)
Chapter 4	4h lectures	4.1. Practical Capital structure issues 4.2. Capital structure theories 4.3. Project specific (marginal) cost of equity 4.4. Finance for small and medium sized enterprises (SMEs)
Chapter 5	2h lectures 2h practice	5.1. Reasons for Business valuation 5.2. Asset basis 5.3. Income bases 5.4. Cashflow basis 5.5. Valuation of other securities

		5.6. The efficient market hypothesis
Chapter 6	2h lectures 2h practice	6.1. Exchange rate risk and management basics 6.2. Managing transaction risk- basic methods 6.3. Managing transaction risk- forward contracts 6.4. Managing transaction risk- money market hedging 6.5. Managing transaction risk- derivatives
Chapter 7	2h lectures 2h practice	7.1. Introduction to Interest rate risk 7.2. Forward rate agreement (FRAs) 7.3. Interest rate derivatives 7.4. Yield curve
Revision and Mock exam	2h practices	Mock exam

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

### Section 1 (2h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	1.1. Short-term finance	Read material 1 chapter 1	
Lecture	01	1.2. Long-term finance	Read material 1 chapter 1	

### Section 2 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	2.1. Internal source of finance	Read material 1 chapter 2	
Lecture	01	2.2. Dividend policy	Read material 1 chapter 2	

### Section 3 (2h):

Teaching method	Duration	Content	Requirement for student	Note
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Lecture	01	2.3. Dividend relevant theory	Read material 1 chapter 2	
Lecture	01	2.4. Alternatives to cash dividends	Read material 1 chapter 2	

**Section 4 (2h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	3.1. Risk and return 3.2. The cost of equity- dividend growth model	Read material 1 chapter 3	
Lecture	01	3.3. The cost of equity- CAPM	Read material 1 chapter 3	

**Section 5 (2h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	3.4. Cost of debt	Read material 1 chapter 3	
Lecture	01	3.5. Weighted average cost of capital (WACC)	Read material 1 chapter 3	
Practice	01	Practice and do exercises	Do exercises in material 2	

**Section 6 (2h):**

Teaching method	Duration	Content	Requirement for student	Note
Practice	01	Practice and do exercises of chapter 3	Do exercises in material 2	

**Section 7 (2h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	4.1. Practical Capital structure issues	Read material 1 chapter 4	
Lecture	01	4.2. Capital structure theories	Read material 1 chapter 4	

**Section 8 (2h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Lecture	01	4.3. Project specific (marginal) cost of equity	Read material 1 chapter 4	
Lecture	01	4.4. Finance for small and medium sized enterprises (SMEs)	Read material 1 chapter 4	

### **Section 9 (2h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Lecture	01	5.1. Reasons for Business valuation 5.2. Asset basis	Read material 1 chapter 5	
Lecture	01	5.3. Income bases 5.4. Cashflow basis	Read material 1 chapter 5	

### **Section 10 (2h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Practice	02	Practice and do excercises of chapter 5	Do excercises in material 2	

### **Section 11 (3h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Lecture	01	6.1. Exchange rate risk and management basics 6.2. Managing transaction risk- basic methods	Read material 1 chapter 6	
Lecture	01	6.3. Managing transaction risk- forward contracts 6.4. Managing transaction risk- money market hedging 6.5. Managing transaction risk- derivatives	Read material 1 chapter 6	

### **Section 12 (2h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Practice	02	Practice and do excercises of chapter 6	Do excercises in material 2	

### **Section 13 (2h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	01	7.1. Introduction to Interest rate risk 7.2. Forward rate agreement (FRAs)	Read material 1 chapter 7	
Lecture	01	7.3. Interest rate derivatives 7.4. Yield curve	Read material 1 chapter 7	

#### Section 14 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises of chapter 5	Do exercises in material 2	

#### Section 15 (2h):

Teaching method	Duration	Content	Requirement for student	Note
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)

<b>Assessment formalitis</b>	<b>Assessment allocation rate</b>	<b>Assessment characteristics</b>
- 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)**

<b>Types of pratice</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 chosse the correct anwser.
- Progress test and Mock exam	- Mastering general knowledge - Having ability to chosse the correct anwser and achive at least 5 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**

