

**SYLLABUS**

(Attached to Decision No 3125/QĐ-ĐHNT dated 15/12/2023  
of the President of Foreign Trade University)

**Course title:** Advanced Management Accounting

**Course code:** KET314

**Faculty:** Accounting – Auditing

**Department:** Management Accounting

**Credit total:** 03

**Prerequisite(s):** Management Accounting (KET310)

**Time of the first design/announcement:**

**Adjust, modify, supplement:**

**1. INSTRUCTOR(S) INFORMATION**

<b>No.</b>	<b>Instructors' name</b>	<b>Email</b>	<b>Phone number</b>
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**2. COURSE OBJECTIVES**

The course aims to provide students with in-depth knowledge and skills of cost management and control, pricing decisions, budgetary control, responsibility accounting and data analysis in both short-term and long-term decisions in order to provide information to organization management.

**3. COURSE LEARNING OUTCOMES****3.1. Learning outcomes about knowledge, skills, autonomy and responsibility**

### 3.1.1. Knowledge

- CLO1: Apply modern cost accounting methods in cost data analysis, providing information on costs and prices to serve decision making in the business.
- CLO2: Analysis of production cost variance to provide information to help managers control costs and make decisions on effective resource use..
- CLO3: Applying responsibility accounting to evaluate the performance of managers or departments or product lines within the organization.
- CLO4: Determine the selling price of products and services in the business.
- CLO5: Apply data analysis methods for long-term decision making in business.

### 3.1.2. Skills

- CLO6: Have management accounting reports preparation skills, critical thinking skills, problem detection and solving skills to handle and consult on different situations in the business.

### 3.1.3. Autonomy and responsibility

- CLO7: Ability to organize management accounting work and proactively resolve issues arising in business operations.

## 3.2. Matrix of the contribution of Course learning outcomes to Program learning outcomes

Course learning outcomes	Program learning outcomes										
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO1				X		X					
CLO2			X	X	X	X					
CLO3			X	X	X	X					
CLO4			X	X	X	X					
CLO5			X	X		X					
CLO6					X				X	X	X
CLO7									X	X	X
Course			4	5	3	5			5	4	3

## 4. READING MATERIALS

### 4.1. Textbook(s)

1) PGS.TS. Nguyễn Ngọc Quang, 2021, Giáo trình Kế toán Quản trị, Nhà xuất Đại học Kinh tế Quốc dân.

### 4.2. Compulsory reading(s)

2) Garrison, Ray H., Eric W. Noreen, and Peter C. Brewer. 2008. Managerial accounting. Boston: McGraw-Hill/Irwin (PGS, TS. Nghiêm Văn Lợi dịch năm 2020).

### 4.3. Optional reading(s)

3) ACCA, 2020, Management Accounting, BPP;

4) ACCA, 2020, Performance Management, BPP;

5) PGS.TS. Lê Kim Ngọc, 2019, Hệ thống câu hỏi và bài tập Kế toán quản trị, Nhà xuất Đại học Kinh tế Quốc dân.

## 5. COURSE CONTENTS AND SCHEDULE

### 5.1. Course contents

No.	Content	Time Allocation				Contribution to CLO
		Lecture	Practice, Seminar	Essays, exercise, Assignments	Self-study with teacher's tutorials	
1-3	Chapter 1: Modern cost accounting methods	6	3	4,5	16,5	1,6,7
4-6	Chapter 2: Production cost variance analysis	6	3	4,5	16,5	2,6,7
7	Midterm Test and Revision	2	1	0	3,0	1,2,6,7

8-10	Chapter 3: Responsibility accounting	6	3	4,5	16,5	3,6,7
11- 12	Chapter 4: Pricing decisions	4	2	3,0	11,0	4,6,7
13- 14	Chapter 5: Management accounting for long- term decisions	4	2	3,0	11,0	5,6,7
15	Group presentation	2	1	5,5	5,5	1,2,3,4,5,6,7
Total (section)		30	15	25	80	

## 5.2. Schedule of lectures

No.	Teaching and learning activities	Hour(s)	Content	Contribut- ion to CLO
1	Lecture	2	Chapter 1: Modern cost accounting methods	1, 6, 7
	Practice, Seminar...	1	- Activity-based cost accounting - Practical application of activity-based costing and target accounting	
	Essays, exercise, assignments	1,5	- Guiding students to divide into groups to practice applying the knowledge learned to business practice through Group Exercises	
	Self-study with the teacher's tutorials	5,5	- Learning materials (1): Textbook, chapter 12 (theory part + questions and exercises) - Reference learning materials: (2) (3) (4) (5)	
	Assessment methods	- The reason for the emergence of modern cost accounting methods?		

			<ul style="list-style-type: none"> <li>- The meaning, content and basic explanation of the activity-based cost accounting method</li> <li>- Practical exercises on applying the activity-based cost accounting method in enterprises</li> </ul>	
2	Lecture	2	Chapter 1: Modern Cost Accounting Methods	1, 6, 7
	Practice, Seminar...	1	<ul style="list-style-type: none"> <li>- Target Costing</li> <li>- Life Cycle Costing</li> </ul>	
	Essays, exercise, assignments	1,5	- Practical Application of Target Costing and Life Cycle Costing	
	Self-study with the teacher's tutorials	5,5	<ul style="list-style-type: none"> <li>- Learning materials (1): Textbook, chapter 12 (theory part + questions and exercises)</li> <li>- Reference learning materials: (2) (3) (4) (5)</li> </ul>	
	Assessment methods		<ul style="list-style-type: none"> <li>- Meaning, content and basic explanation of target costing and life cycle costing</li> <li>- Practice exercises on target costing and life cycle costing in enterprises</li> </ul>	
3	Lecture	2	Chapter 1: Modern cost accounting methods	1, 6, 7
	Practice, Seminar...	1	<ul style="list-style-type: none"> <li>- Environmental cost accounting</li> <li>- Other methods</li> </ul>	
	Essays, exercise, assignments	1,5	<ul style="list-style-type: none"> <li>- Practical application of environmental accounting in a specific business situation</li> <li>- Guidance on practical application of modern cost accounting methods in businesses through Group Exercises</li> </ul>	

	Self-study with the teacher's tutorials	5,5	- Learning materials (1): Textbook, chapter 12 (theory part + questions and exercises) - Reference learning materials: (2) (3) (4) (5)	
	Assessment methods		- Meaning, content and basic explanation of environmental cost accounting method - Practical exercises on environmental cost accounting in enterprises	
4	Lecture	2	Chapter 2: Production cost variance analysis - Standard cost	2,6,7
	Practice, Seminar...	1		
	Essays, exercise, assignments	1,5	- Principles of variance analysis	
	Self-study with the teacher's tutorials	5,5	- Learning materials (1): Textbook, chapter 6 (theory part + questions and exercises) - Reference learning materials: (2) (3) (4) (5)	
	Assessment methods		Standard cost ? Principles of variance analysis ?	
5	Lecture	2	Chapter 2: Production cost variance analysis - Variable cost variance	2,6,7
	Practice, Seminar...	1		
	Essays, exercise, assignments	1,5		
	Self-study with the	5,5	- Learning materials (1): Textbook, chapter 6 (theory part + questions and exercises)	

	teacher's tutorials		- Reference learning materials: (2) (3) (4) (5)	
	Assessment methods		- Principles of cost variance analysis and content of variable cost variance analysis - Practice exercises on variable cost variance analysis in enterprises	
6	Lecture	2	Chapter 2: Production cost variance analysis - Fixed cost variance	2,6,7
	Practice, Seminar...	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	5,5	- Learning materials (1): Textbook, chapter 6 (theory part + questions and exercises) - Reference learning materials: (2) (3) (4) (5)	
	Assessment methods		- Practice exercises on fixed cost variance analysis in enterprises	
7	Lecture	2	Revision of Chapter 1,2	1,2,6,7
	Practice, Seminar...	1		
	Essays, exercise, assignments	0		
	Self-study with the teacher's tutorials	3	- Learning materials (1): Textbook, chapter 6, chapter 12 (theory part + questions and exercises) - Reference learning materials: (2) (3) (4) (5)	

	Assessment methods	Midterm Test		
8	Lecture	2	Chapter 3: Responsibility Accounting	3,6,7
	Practice, Seminar...	1	- Responsibility Accounting - Responsibility Centers	
	Essays, exercise, assignments	1,5	- Practice Identifying Responsibility Centers	
	Self-study with the teacher's tutorials	5,5	- Learning materials (1): Textbook, chapter 7 (theory part + questions and exercises) - Reference learning materials: (2) (3) (4) (5)	
	Assessment methods		- What is Responsibility Accounting in Business? - Responsibility Centers in Business - Practical Application of Identifying Responsibility Centers in Business	
9	Lecture	2	Chapter 3: Responsibility Accounting	3,6,7
	Practice, Seminar...	1	- Cost Center Performance Evaluation - Revenue Center Performance Evaluation	
	Essays, exercise, assignments	1,5	- Practice in Cost Center and Revenue Center Performance Evaluation in a Specific Business Situation	
	Self-study with the teacher's tutorials	5,5	- Learning materials (1): Textbook, chapter 7 (theory part + questions and exercises) - Reference learning materials: (2) (3) (4) (5)	
	Assessment methods		- Methods of evaluating cost centers and revenue centers	



			- Practical exercises to evaluate the effectiveness of cost centers and revenue centers in enterprises	
10	Lecture	2	Chapter 3: Responsibility Accounting	3,6,7
	Practice, Seminar...	1	- Profit Center Performance Evaluation - Investment Center Performance Evaluation	
	Essays, exercise, assignments	1,5	- Balanced Scorecard - Practice in evaluating the performance of profit centers and investment centers in a specific business situation - Guidance on applying responsibility accounting practices in businesses through Group Exercises	
	Self-study with the teacher's tutorials	5,5	- Learning materials (1): Textbook, chapter 7 (theory part + questions and exercises) - Reference learning materials: (2) (3) (4) (5)	
	Assessment methods		- Methods of evaluating profit centers and investment centers - Practical exercises to evaluate the effectiveness of profit centers and investment centers in enterprises	
11	Lecture	2	Chapter 4: Pricing decisions	4,6,7
	Practice, Seminar...	1	- Overview of pricing - Product and service pricing methods	
	Essays, exercise, assignments	1,5	- Practice of common product pricing in a specific business situation	

	Self-study with the teacher's tutorials	5,5	- Learning materials (1): Textbook, chapter 8 (theory part + questions and exercises) - Reference learning materials: (2) (3) (4) (5)	
	Assessment methods		- Methods of product pricing in business - Practice exercises on product pricing in business	
12	Lecture	2	Chapter 4: Pricing decisions	4,6,7
	Practice, Seminar...	1	- Transfer Pricing and Its Relationship to Performance	
	Essays, exercise, assignments	1,5	- Common Product Pricing Practices in a Specific Business Situation	
	Self-study with the teacher's tutorials	5,5	- Learning materials (1): Textbook, chapter 8 (theory part + questions and exercises) - Reference learning materials: (2) (3) (4) (5)	
	Assessment methods		- Methods of transfer pricing and their relationship with performance - Practice exercises on applying transfer pricing in enterprises - Instructions on applying practice on product pricing in enterprises through Group exercises	
13	Lecture	2	Chapter 5: Management Accounting for Long-	5,6,7
	Practice, Seminar...	1	Term Decisions - Concepts and Characteristics of Long-Term	
	Essays, exercise, assignments	1,5	Decision Making in Business - Time Value of Money	

			- Evaluation Methods for Long-Term Decision Making	
	Self-study with the teacher's tutorials	5,5	- Learning materials (1): Textbook, chapter 10 (theory part + questions and exercises) - Reference learning materials: (2) (3) (4) (5)	
	Assessment methods		- Characteristics of long-term decisions in business? - Evaluation methods for making long-term decisions (NPV, IRR, payback period...)	
14	Lecture	2	Chapter 5: Management Accounting for Long-Term Decisions - Evaluation Methods for Long-Term Decision Making (continued)	5,6,7
	Practice, Seminar...	1		
	Essays, exercise, assignments	1,5	- Practice Evaluation Methods to Provide Information for Long-Term Decision Making in a Specific Business Situation	
	Self-study with the teacher's tutorials	5,5	- Learning materials (1): Textbook, chapter 10 (theory part + questions and exercises) - Reference learning materials: (2) (3) (4) (5)	
	Assessment methods		- Evaluation methods for long-term decision making - Exercises on applying evaluation methods for long-term decision making in enterprises - Instructions on applying evaluation methods for long-term decision making in enterprises through Group Exercises	
15	Lecture	2		

	Practice, Seminar...	1	Groups present the application of the course contents from chapters 1 to 5 to a specific business (a hypothetical business or a real business).	1,2,3,4, 5,6,7
	Essays, exercise, assignments	5,5		
	Self-study with the teacher's tutorials	5,5	- Learning materials (1) - Reference learning materials: (2) (3) (4) (5)	
	Assessment methods	- Assess the level of understanding and application of learned knowledge into business practice - Assess skills in preparing and presenting internal management reports and skills in debating and consulting for decision making for managers		

## 6. COURSE POLICY

### 6.1. Student responsibilities

- Study materials and prepare for each lesson before attending class;
- Complete assigned exercises;
- Prepare discussion content for the course;
- According to current training regulations.

### 6.2. Regulations on examinations and academic affairs

- Students must attend all classes, ensuring at least 80% of class sessions;
- Complete assigned tasks for the course;
- According to current training regulations.

## 7. METHODS AND FORMS OF TESTING AND EVALUATION

- Score scale: 10.
- Evaluation components:

Form	Content	Criteria	CLO	Proportion
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<b>Formative</b>	<b>Diligence</b>	Attendance Answer questions in class	Number of times you attend class and participate in lessons	1, 2, 3, 4, 5, 6,7	10%
	<b>Midterm</b>	Content: chapter 1 to chapter 2	Essay test (45 - 60 minutes)	1, 2, 6,7	15%
	<b>Group presentat ion</b>	Content: chapter 1 to chapter 5	Students are evaluated through group projects conducted based on the Rubic scale	1, 2, 3, 4, 5,6,7	15%
<b>Summative</b>	<b>Final</b>	Content: chapter 1 to chapter 5	Multiple choice and essay test (60'-90')	1, 2, 3, 4, 5,6,7	60%
				<b>Total:</b>	<b>100%</b>

**HEAD OF DEPARTMENT**

**DEAN**

**TS. Đặng Thị Huyền Hương**

**PGS. TS. Trần Thị Kim Anh**