

**SYLLABUS**  
**BUSINESS AND TECHNOLOGY**

**Course title: BUSINESS AND TECHNOLOGY (ACCA F1)**

**Course code: KET.F1.1**

**Department: Financial Accounting**

**Credit: 4**

**Prerequisite(s): Not required**

**1. INSTRUCTOR(s) INFORMATION:**

<b>No.</b>	<b>Instructors' name</b>	<b>Email</b>	<b>Phone number</b>
<b>1</b>	<b>Assoc. Prof. Tran Thi Kim Anh</b>	<b>anhttk@ftu.edu.vn</b>	<b>0983041350</b>
<b>2</b>	<b>PhD. Dang Thi Huyen Huong</b>	<b>huongdth@ftu.edu.vn</b>	<b>0985020379</b>
<b>3</b>	<b>MSc. Le Thi Thu</b>	<b>thult@ftu.edu.vn</b>	<b>0919042332</b>
<b>4</b>	<b>MSc. Pham Thi Ngoc Thu</b>	<b>thuptn@ftu.edu.vn</b>	<b>0899556886</b>
<b>5</b>	<b>PhD. Trần Minh Thu</b>	<b>thutm@ftu.edu.vn</b>	<b>0913583386</b>

## **2. COURSE OBJECTIVES:**

**This course introduces knowledge and understanding of the business and its environment; and its influence on how organisations are structured, on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organisation and its people and systems.**

**The syllabus begins with examining the purpose and types of business which exist, the significant stakeholders and the rights and responsibilities that businesses have in connection with them. Furthermore, the course explores the external influences that affect the business in its environment, including economic, legal, social and technological factors. In addition, the syllabus examines the structure and functions of business, focusing on corporate governance and the specific accounting related roles in this process, particularly in financial reporting, assurance, control and compliance. The syllabus finally introduces key leadership, management and people issues such as effective individual and team behaviour, motivation, and personal effectiveness.**

## **3. COURSE LEARNING OUTCOMES:**

### **3.1. Learning outcomes about knowledge, skills, autonomy and responsibility**

#### ***3.1.1. Knowledge***

- CLO1: Understand the purpose and types of businesses; how they interact with key stakeholders and the external environment; business organisation structure, functions and the role of corporate governance.**
- CLO2: Recognize the function of accounting and audit in communicating, reporting and assuring financial information and in effective financial control and compliance.**
- CLO3: Recognize the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.**
- CLO4: Understand the importance of personal effectiveness, communication and professional ethics in business**




**4. READINGS MATERIALS**

**4.1. Textbooks**

**\*ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media.**

**\*ACCA, 2019-2020 ACCA Paper F1, Practice and Revision Kit, Accountant in business, BPP Learning Media.**

**4.2. Compulsory readings**

**\*ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, Becker**

**\*ACCA, 2019-2020 ACCA Paper F1, Revision Question Bank, Accountant in business, Becker.**

**\*ACCA, 2019-2020 ACCA Paper F1, Complete Text, Accountant in business, Kaplan**

**\*ACCA, 2019-2020 ACCA Paper F1, Exam Kit, Accountant in business, Kaplan.**

**4.3. Website: [www.accaglobal.com](http://www.accaglobal.com)**

## **5. COURSE CONTENT AND SCHEDULE**

### **5.1. Course content**

<b>No.</b>	<b>Contents</b>	<b>Time Allocation</b>				<b>Contribution to CLO</b>
		<b>Hour(s) on the class</b>		<b>Essays, exercise, Assignments... (3)</b>	<b>Self-study with teacher's tutorials (4)</b>	
		<b>Lecture (1)</b>	<b>Practice, Seminar ... (2)</b>			
<b>1</b>	<b>Chapter 1: Business Organizations and their stakeholders</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>1, 5, 7, 8</b>
<b>2</b>	<b>Chapter 2: The business environment</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>1, 5, 7, 8</b>

<b>3</b>	<b>Chapter 3: The macro environment</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>1, 5, 6, 7, 8</b>
<b>4</b>	<b>Chapter 4: Microeconomic factors</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>1, 5, 6, 7, 8</b>
<b>5</b>	<b>Chapter 5: Business organization, structure and strategy</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>1, 5, 6, 7, 8</b>
<b>6</b>	<b>Chapter 6: Organisational culture and committees</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>1, 5, 6, 7, 8</b>
<b>7</b>	<b>Chapter 7: Corporate governance and social responsibility</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>1, 5, 6, 7, 8</b>
<b>8</b>	<b>Chapter 8: The role of accounting</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>2, 5, 7, 8</b>

9	<b>Chapter 9: Control, security and audit</b>	2	1	1,5	4,5	2, 5, 7, 8
10	<b>Chapter 10: Identifying and preventing fraud</b>	2	1	1,5	4,5	2, 5, 7, 8
11	<b>Overview + Mid-term test</b>	2	1	1,5	4,5	1, 2, 5, 6, 7, 8
12	<b>Chapter 11: Leading and managing people</b>	2	1	1,5	4,5	3, 5, 7, 8
13	<b>Chapter 12: Recruitment and selection</b>	2	1	1,5	4,5	3, 5, 7, 8
14	<b>Chapter 13: Diversity and equal opportunities</b>	2	1	1,5	4,5	3, 5, 7, 8
15	<b>Chapter 14: Individuals,</b>	2	1	1,5	4,5	3, 5, 7, 8

	<b>groups and teams</b>					
<b>16</b>	<b>Chapter 15: Motivating individuals and groups</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>3, 5, 7, 8</b>
<b>17</b>	<b>Chapter 16: Training and development</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>3, 5, 7, 8</b>
<b>18</b>	<b>Chapter 17: Performance appraisal</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>3, 5, 7, 8</b>
<b>19</b>	<b>Chapter 18: Personal effectiveness and communication</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>4, 5, 7, 8</b>
<b>20</b>	<b>Chapter 19: Ethical considerations</b>	<b>2</b>	<b>1</b>	<b>1,5</b>	<b>4,5</b>	<b>4, 5, 7, 8</b>
<b>Total (hours)</b>		<b>40</b>	<b>20</b>	<b>30</b>	<b>90</b>	



## 5.2. Schedule of lectures

No.	Teaching and learning activities	Hour(s)	Content	Contribution to CLO
1	Lecture	2	<b>Chapter 1: Business Organizations and their stakeholders</b>  1.1. Purpose of business organisations 1.2. Types of business organization 1.3. Stakeholder goals and objectives	1, 5, 7, 8
	Practice, Seminar	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	4,5		
	Assessment methods	<ul style="list-style-type: none"> <li>- Evaluate purposes and types of business organization</li> <li>- Compare different types of stakeholders and their goals and objectives</li> </ul>		

2	Lecture	2	Chapter 2: The business environment	1, 5, 7, 8
	Practice, Seminar	1	2.1. Analysing the environment 2.2. Employment protection 2.3. Data protection 2.4. Health and safety protection	
	Essays, exercise, assignments	1,5	2.5. Social, cultural and technological trends  2.6. Competitive advantage – Porter's five forces model	
	Self-study with the teacher's tutorials	4,5	ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 2 (p. 19-84)	
	Assessment methods	Analyze business environment and macro environment in general and its elements		
3	Lecture	2	Chapter 3: The macro environment	1, 5, 6, 7, 8
	Practice, Seminar	1	3.1. Government policies and objectives 3.2. The business cycle 3.3. National income and economic growth	
	Essays, exercise, assignments	1,5	3.4. Inflation and unemployment 3.5. Fiscal and monetary policy  3.6. The balance of payments	

	Self-study with the teacher's tutorials	4,5	ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 3 (p. 85-122))	
	Assessment methods		<ul style="list-style-type: none"> <li>- Analyze business environment and macro environment in general and its elements</li> <li>- Ability in group working and presenting</li> </ul>	
4	Lecture	2	Chapter 4: Microeconomic factors	1, 5, 6, 7, 8
	Practice, Seminar	1	4.1. The internal and external micro and macro environments 4.2. The concept of demand and supply	
	Essays, exercise, assignments	1,5	4.3. The equilibrium price 4.4. Maximum and minimum prices 4.5. Competition and restrictive practices	
	Self-study with the teacher's tutorials	4,5	ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 4 (p. 85-122)	

	Assessment methods		<ul style="list-style-type: none"> <li>- Analyze the affects of demand and supply to the market and elements that shift the demand and supply curves.</li> <li>- Ability in group working and presenting</li> </ul>	
5	Lecture	2	5.1. Informal organisation 5.2. Organisational structure 5.3. Levels of strategy in the organisation 5.4. Centralisation and decentralization	1, 5, 6, 7, 8
	Practice, Seminar	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	4,5	ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p. 123-144)	
	Assessment methods		<ul style="list-style-type: none"> <li>- Compare formal vs informal organisation.</li> <li>- Evaluate organizational structure and strategy</li> <li>- Ability in group working and presenting</li> </ul>	
6	Lecture	2	6.1. Organisational departments and functions	1, 5, 6, 7, 8

	Practice, Seminar	1	6.2. Organisation culture 6.3. Culture and structure	
	Essays, exercise, assignments	1,5	6.4. Committees	
	Self-study with the teacher's tutorials	4,5	ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p.145-176)	
	Assessment methods		<ul style="list-style-type: none"> <li>- Compare roles and functions of different departments in an organization</li> <li>- Define organization culture, structure and committees</li> <li>- Ability in group working and presenting</li> </ul>	
7	Lecture	2	7.1.Principles of corporate governance	1, 5, 6, 7, 8
	Practice, Seminar	1	7.2. Developments in corporate governance	
	Essays, exercise, assignments	1,5	7.3. Role of the board 7.4.Governance reporting and corporate social responsibility 7.5.Ethics, law, governance and social responsibility	

	Self-study with the teacher's tutorials	4,5	ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p. 177-200)	
	Assessment methods		<ul style="list-style-type: none"> <li>- Understanding about corporate governance and social responsibility and related elements</li> <li>- Ability in group working and presenting</li> </ul>	
8	Lecture	2	8.1. The purposes of accounting information	2, 5, 7, 8
	Practice, Seminar	1	8.2. Nature, principles and scope of accounting 8.3. The regulatory system	
	Essays, exercise, assignments	1,5	8.4. Control over transactions 8.5. The main financial systems 8.6. Computerised accounting and  Databases	
	Self-study with the teacher's tutorials	4,5	ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p.201-236)	

	<b>Assessment methods</b>		<ul style="list-style-type: none"> <li>- Define roles and purposes of accounting and its affect to other departments of an organization</li> <li>- Regulatory system that govern accounting; computerizes accounting system</li> </ul>	
<b>9</b>	<b>Lecture</b>	<b>2</b>	<b>9.1. Internal control systems</b>	<b>2, 5, 7, 8</b>
	<b>Practice, Seminar</b>	<b>1</b>	<b>9.2. Internal control environment and procedures</b>	
	<b>Essays, exercise, assignments</b>	<b>1,5</b>	<b>9.3. Internal audit and internal control</b>	
	<b>Self-study with the teacher's tutorials</b>	<b>4,5</b>	<b>9.4. External audit</b>	
	<b>Assessment methods</b>		<b>9.5. IT systems security and safety</b>	
			<b>9.6. Building controls into an information system</b>	
			<b>ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p.237-264)</b>	
	<b>Assessment methods</b>		<ul style="list-style-type: none"> <li>- Analyze internal control systems</li> <li>- Compare internal and external audit</li> </ul>	

			<b>- Evaluate the roles of IT system in security and safety</b>	
<b>10</b>	<b>Lecture</b>	<b>2</b>	<b>10.1. What is fraud?</b> <b>10.2. Potential for fraud</b> <b>10.3. Implications of fraud for the organization</b> <b>10.4. Systems for detecting and preventing fraud</b>  <b>10.5. Responsibility for detecting and prevent fraud</b>	<b>2, 5, 7, 8</b>
	<b>Practice, Seminar</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>1,5</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>4,5</b>	<b>ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p.265-318)</b>	
	<b>Assessment methods</b>	<b>- Understanding about the roles and importances of preventing fraud</b>		
<b>11</b>	<b>Lecture</b>	<b>2</b>	<b>Midterm test</b>	<b>1, 2, 5, 6, 7, 8</b>
	<b>Practice, Seminar</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>1,5</b>		



	Self-study with the teacher's tutorials	4,5	ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 to Chapter 10	
	Assessment methods	Chapter 1 to 10		
12	Lecture	2	11.1. The purpose and process of management 11.2. Writers on management 11.3. Management and supervision 11.4. What is leadership?	3, 5, 7, 8
	Practice, Seminar	1	11.5. Leadership skills and styles	
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	4,5	ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p. 319-344)	
	Assessment methods	- Understanding about management; supervision and leadership skills.		
13	Lecture	2	12.1. Recruitment and selection process	3, 5, 7, 8

	<b>Practice, Seminar</b>	<b>1</b>	<b>12.2. Selection methods and testing</b>	
	<b>Essays, exercise, assignments</b>	<b>1,5</b>	<b>12.3. Evaluating recruitment practices</b> <b>12.4. Discrimination at work</b> <b>12.5. Equal pay and equal opportunity</b> <b>12.6. The practical implications</b>	
	<b>Self-study with the teacher's tutorials</b>	<b>4,5</b>	<b>ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p. 319-344)</b>	
	<b>Assessment methods</b>	<b>- Understanding about management; recruitment and selection process</b>		
<b>14</b>	<b>Lecture</b>	<b>2</b>	<b>13.1. Discrimination at work</b> <b>13.2. Equal pay and equal opportunity</b>	<b>3, 5, 7, 8</b>
	<b>Practice, Seminar</b>	<b>1</b>	<b>13.3. The practical implications</b> <b>13.4. Diversity</b>	
	<b>Essays, exercise, assignments</b>	<b>1,5</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>4,5</b>	<b>ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP</b>	

			<b>Learning Media. Chapter 1 (p. 334-377)</b>	
	<b>Assessment methods</b>	<b>- Understanding about discrimination at work; diversity; individuals, group and team</b>		
<b>15</b>	<b>Lecture</b>	<b>2</b>	<b>14.1. Individuals 14.2. Groups and teams 14.3. Team member roles 14.4. Team development 14.5. Building a team  14.6. Successful teams</b>	<b>3, 5, 7, 8</b>
	<b>Practice, Seminar</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>1,5</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>4,5</b>	<b>ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p. 345-377)</b>	
	<b>Assessment methods</b>	<b>- Understanding about discrimination at work; diversity; individuals, group and team</b>		
<b>16</b>	<b>Lecture</b>	<b>2</b>	<b>15.1. Overview of motivation 15.2. Content theories 15.3. Process theories 15.4. Choosing an approach 15.5. Rewards and incentives  15.6. Pay as a motivator</b>	<b>3, 5, 7, 8</b>
	<b>Practice, Seminar</b>	<b>1</b>		

	<b>Essays, exercise, assignments</b>	<b>1,5</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>4,5</b>	<b>ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p. 378-420)</b>	
	<b>Assessment methods</b>	<b>- Understanding about motivation; development and training needs and methods in an organisation</b>		
<b>17</b>	<b>Lecture</b>	<b>2</b>	<b>16.1. Development and training needs and methods</b>	<b>3, 5, 7, 8</b>
	<b>Practice, Seminar</b>	<b>1</b>	<b>16.2. Responsibility for training and development</b>	
	<b>Essays, exercise, assignments</b>	<b>1,5</b>	<b>16.3. Evaluating training programmes</b>	
	<b>Self-study with the teacher's tutorials</b>	<b>4,5</b>	<b>ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p. 378-420)</b>	
	<b>Assessment methods</b>	<b>- Understanding about motivation; development and training needs and methods in an organisation</b>		

18	Lecture	2	17.1 Performance management and assessment	3, 5, 7, 8
	Practice, Seminar	1	17.2. The purpose and process of performance appraisal	
	Essays, exercise, assignments	1,5	17.3. Barriers to effective appraisal	
	Self-study with the teacher's tutorials	4,5	ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p. 378-420)	
	Assessment methods	- Understanding about performance appraisal; personal development plan; coaching, mentoring and counselling		
19	Lecture	2	18.1. Personal development plan	4, 5, 7, 8
	Practice, Seminar	1	18.2. Time management 18.3. The role of IT 18.4. Coaching, mentoring and counselling	
	Essays, exercise, assignments	1,5	18.5. Communication	
	Self-study with the teacher's tutorials	4,5	ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p. 378-420)	

	<b>Assessment methods</b>	<b>- Understanding about performance appraisal; personal development plan; coaching, mentoring and counselling</b>		
<b>20</b>	<b>Lecture</b>	<b>2</b>	<b>19.1. A framework of rules</b>	<b>4, 5, 7, 8</b>
	<b>Practice, Seminar</b>	<b>1</b>	<b>19.2. Management accountability</b>	
	<b>Essays, exercise, assignments</b>	<b>1,5</b>	<b>19.3. The ethical environment</b> <b>19.4. Ethics in organisations</b> <b>19.5. Accountants and ethics</b>	
	<b>Self-study with the teacher's tutorials</b>	<b>4,5</b>	<b>ACCA, 2019-2020 ACCA Paper F1, Study Text, Accountant in business, BPP Learning Media. Chapter 1 (p. 475-514)</b>	
	<b>Assessment methods</b>	<b>- Understanding about ethical environment and ethics in organisations</b>		

## **6. COURSE POLICY**

### ***6.1. Missions of students***

**- Read materials and prepare before attending class**

**Fulfill all assigned tasks.**

**- Prepare the discussion of the course.**

**6.2. Regulations of exam**

**- Students have to attend at least 75% of the total class.**

**- Fulfill all assigned tasks of the course.**

**- Students who do not receive assignment, do not submit or miss the deadline will be zero.**

**7. COURSE ASSESSMENT**

**- Score ladder: 10**

**- Type of assessment**

<b>Form</b>		<b>Content</b>	<b>Criteria</b>	<b>CLO</b>	<b>Proportion</b>
<b>Formative</b>	<b>Attendance</b>	<b>Calling student to check the attendance</b>	<b>- The number of attendances and participation in lesson</b>	<b>5, 7, 8</b>	<b>10%</b>

<p><b>Presentatio n</b></p>	<p><b>Group presentation about related topics</b></p>	<ul style="list-style-type: none"> <li>- <b>Focus and clarity of the presentation</b></li> <li>- <b>Clarity and coherence of the content</b></li> <li>- <b>Effective use of facts, statistics and details</b></li> <li>- <b>Design of the slides</b></li> <li>- <b>Clarity of voice projection and appropriate volume</b></li> </ul>	<p><b>1, 2, 5, 6, 7, 8</b></p>	<p><b>15%</b></p>
<p><b>Report</b></p>	<p><b>Individual assignment about chapter 1 to 10</b></p>	<ul style="list-style-type: none"> <li>- <b>Clarity and coherence of the content</b></li> <li>- <b>Effective use of facts and relevant examples</b></li> <li>- <b>The presentation and design of the assignment</b></li> </ul>	<p><b>1, 2, 5, 7, 8</b></p>	<p><b>15%</b></p>



<b>Summative</b>	<b>Final test</b>	<b>MCQ and short answer questions about 19 chapters.</b>	<b>MCQ + writing (90 mins)</b>	<b>1,2,3,4, 5, 7, 8</b>	<b>60%</b>
				<b>Total:</b>	<b>100%</b>

**DEAN OF FACULTY**

**HEAD OF DEPARTMENT**

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