

SYLLABUS

MANAGEMENT ACCOUNTING – F2

Course title: MANAGEMENT ACCOUNTING (F2)

Course code: KET.F2

Department: Management Accounting

Credit hours: 4

Prerequisite(s): Accountant in Business – F1 (KET.F1)

1. INSTRUCTOR(s) INFORMATION:

No.	Instructors' names	Email	Phone number
1	PhD. Đặng T. Huyền Hương	huongdth@ftu.edu.vn	0985 020379
2	MSc. Trần Đức Duy	duytd@ftu.edu.vn	0986 733139
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2. COURSE OBJECTIVES:

The module will help students to develop knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business contexts.

The module starts by introducing the nature, the source and purpose of management information followed by the statistical techniques used to analyze data, then addresses cost accounting and the costing techniques used in business which are essential for any management accountant. It then looks at the preparation and use of budgeting and standard costing and variance analysis as essential tools for planning and controlling business activities, and finally concludes with an introduction to measuring and monitoring the performance of an organization.

3. COURSE LEARNING OUTCOMES:

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

3.1.1. Knowledge

CLO1 Understand the nature, purpose of management information and the content, role of management accounting in an organization.

CLO2 Analyze data analysis and statistical techniques for forecasting and decision making;

CLO3 Apply cost classification and cost accounting techniques for controlling and decision making;

CLO4 Understand the purpose and preparation of budgeting, budgetary control and reporting in an organization.

CLO5 Applying standard costing in interpreting the variances, reconciliation of budgeted and actual profit.

CLO6 Analyze information for performance evaluation, monitoring performance and reporting.

3.1.2. Skills

CLO7 Develop comprehension, planing and problem-solving skills.

3.1.3. Autonomy and responsibility

CLO 8 Being active and independent at work.

CLO 9 Awareness of the code of ethics for professional accountant.

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

Course learning outcomes	Program learning outcomes												
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 0	PLO 1	PLO 2	
CLO 1	x	x	x	x	x	x	x				x		
CLO 2	x	x		x	x		x				x		

CLO 3		x	x	x	x	x	x					
CLO 4		x		x	x		x					
CLO 5			x	x	x		x					
CLO 6		x	x	x	x		x					
CLO 7						x	x	x	x			
CLO 8								x			x	
CLO 9												x
Course	2	5	5	5	5	3	5	2	2	2	2	2

4. READINGS MATERIALS

4.1. Textbook(s)

FIA FMA and ACCA paper F2 Management Accounting: Interactive Text, 2020, BPP Learning Media

4.2. Compulsory reading(s)

FIA FMA and ACCA paper F2 Management Accounting: Practice and Revision Kit, 2020, BPP Learning Media

4.3. Optional reading(s)

Peter C. Brewer, Ray H. Garrison, Eric W. Noreen, *Introduction to Managerial Accounting*, 6th edition, McGraw-Hill's

4.4. Website:

<http://www.accaglobal.com>

5. COURSE CONTENT AND SCHEDULE

5.1. Course content

No.	Content	Time Allocation	Contribution to CLO
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		Hour(s) on the class		Essays / Team Assignment (3)	Self-study with teacher's tutorials (4)	
		Lecture (1)	Practice (2)			
1	Part A: Explain the nature, source and purpose of management information	4	2	4	9	1,8,9
2	Part B: Data analysis and statistical techniques	2	1	2	4	2, 7, 8
3	Part C: Cost accounting methods and systems	9	6	9	20	3, 6, 7, 8
4	Midterm/ Progress Test + Revision		3		3	1,2,3,7,8
5	Part D:	8	4	8	18	4, 7, 8,9

	Budgeting					
6	Part E: Standard costing	5	4	5	12	5, 7, 8,9
7	Part F: Performance measurement	8	4	8	18	6, 7, 8,9
	Total	36	24	36	84	

5.2. Schedule of lectures

N o.	Teaching and learning activities	Hour (s)	Content	Contribution to CLO
1	Lecture	2	- Accounting for management - Sources of data	1,8,9
	Practice	1		
	Essays, exercise, assignments	2		

	Self-study with the teacher's tutorials	4	Part A in F2 text book, F2 Revision Kit	
	Assessment methods		-Information and Data? - management and Financial Accounting?	
2	Lecture	3	- Cost classification	1,8,9
	Practice		- Cost behavior	
	Essays, exercise, assignments	3	- Presenting information	
	Self-study with the teacher's tutorials	4	Part A in F2 text book, F2 Revision Kit	
	Assessment methods		- Manufacturing and non-manufacturing cost? - Fixed, variable and mixed cost?	
3	Lecture	1	Forecasting	2, 7, 8
	Practice	2		

	Essays, exercise, assignments	1	Summarising and analysing data	
	Self-study with the teacher's tutorials	5	Part B in F2 text book, F2 Revision Kit	
	Assessment methods		- Forecasting technique? - Index, Trend, Seasonal ?	
4	Lecture	2	- Accounting for materials	3, 6, 7, 8
	Practice	1	- Accounting for labour	
	Essays, exercise, assignments	2		
	Self-study with the teacher's tutorials	4	Part C in F2 text book, F2 Revision Kit	
	Assessment methods		- EOQ, EBQ? - FIFO, LIFO, AVCO? - Labour turnover?	

5	Lecture	2	- Accounting for overheads	3, 6, 7, 8
	Practice	1	- Absorption and marginal costing	
	Essays, exercise, assignments	2		
	Self-study with the teacher's tutorials	4	Part C in F2 text book, F2 Revision Kit	
	Assessment methods		Overhead absorption? OAR? Marginal costing vs absorption costing?	
6	Lecture	2	- Job, batch and service costing	3, 6, 7, 8
	Practice	1		
	Essays, exercise, assignments	2		
	Self-study with the teacher's tutorials	4	Part C in F2 text book, F2 Revision Kit	
	Assessment methods		Job costing?	

		Batch costing?		
		Service costing?		
7	Lecture	1	- Process costing - Joint products and by-products	3, 6, 7, 8
	Practice	2		
	Essays, exercise, assignments	1		
	Self-study with the teacher's tutorials	4	Part C in F2 text book, F2 Revision Kit	
	Assessment methods	- Process costing? - Normal losses vs abnormal gains/losses - Joint products and by-product?		
8	Lecture	2	- Alternative costing principles	3, 6, 7, 8
	Practice	1		
	Essays, exercise, assignments	2		

	Self-study with the teacher's tutorials	4	Part C in F2 text book, F2 Revision Kit	
	Assessment methods		- ABC, TQM? - Life cycle costing and target costing?	
9	Lecture		- Midterm/Progress test - Revision	1,2,3,7,8
	Practice	3		
	Essays, exercise, assignments			
	Self-study with the teacher's tutorials	3	Part A - Part B - Part C	
	Assessment methods			
10	Lecture	3	- Budgeting	4, 7, 8,9
	Practice			
	Essays, exercise, assignments	3		

	Self-study with the teacher's tutorials	4	Part D in F2 text book, F2 Revision Kit	
	Assessment methods		<ul style="list-style-type: none"> - Linear regression analysis? - Time series and seasonality? - Budget? 	
11	Lecture	3	Budgetary Process	4, 7, 8,9
	Practice		Making budget work	
	Essays, exercise, assignments	3		
	Self-study with the teacher's tutorials	4	Part D in F2 text book, F2 Revision Kit	
	Assessment methods		<ul style="list-style-type: none"> - Responsibility centres? - Fixed and flexible budgets? - Budget variances? - Imposed, Participative and negotiated budgeting? 	

12	Lecture	1	- Budgetary Process	4, 7, 8,9
	Practice	2	- Making budget work	
	Essays, exercise, assignments	1		
	Self-study with the teacher's tutorials	5	Part D in F2 text book, F2 Revision Kit	
	Assessment methods		- Master budget? - Fixed and flexible budgets? - Financial and operational budget?	
13	Lecture	1	- Capital expenditure budgeting	4, 7, 8,9
	Practice	2	- Methods of project appraisal	
	Essays, exercise, assignments	1		
	Self-study with the teacher's tutorials	5	Part D in F2 text book, F2 Revision Kit	

	Assessment methods		- Time value of money? - NPV, IRR?	
14	Lecture	2	- Standard costing	5, 7, 8,9
	Practice	1		
	Essays, exercise, assignments	2		
	Self-study with the teacher's tutorials	4	Part E in F2 text book, F2 Revision Kit	
	Assessment methods		- Standard cost? - Variance analysis?	
15	Lecture	2	- Basic variance analysis	5, 7, 8,9
	Practice	1		
	Essays, exercise, assignments	2		
	Self-study with the teacher's tutorials	4	Part E in F2 text book, F2 Revision Kit	

	Assessment methods		- Material variance? - Labour variance? - Overhead variance?	
16	Lecture	1	- Further variance analysis	5, 7, 8,9
	Practice	2		
	Essays, exercise, assignments	1		
	Self-study with the teacher's tutorials	4	Part E in F2 text book, F2 Revision Kit	
	Assessment methods		- Sales variance? - Operating statements?	
17	Lecture	2	- Performance measurement	6, 7, 8,9
	Practice	1		
	Essays, exercise, assignments	2		

	Self-study with the teacher's tutorials	4	Part F in F2 text book, F2 Revision Kit	
	Assessment methods		<ul style="list-style-type: none"> - Objective, mission, strategy? - KPI, CSF? - Short-termism? 	
18	Lecture	2	- Performance measurement	6, 7, 8,9
	Practice	1		
	Essays, exercise, assignments	2		
	Self-study with the teacher's tutorials	5	Part F in F2 text book, F2 Revision Kit	
	Assessment methods		<ul style="list-style-type: none"> - Financial performance measures? - ROI, ROCE? - NFIs? - Balanced scorecard? 	

19	Lecture	2	- Application of performance measurement	6, 7, 8,9
	Practice	1		
	Essays, exercise, assignments	2		
	Self-study with the teacher's tutorials	4	Part F in F2 text book, F2 Revision Kit	
	Assessment methods	- Benchmarking? - Cost vs value?		
20	Lecture	2	- Cost management	6, 7, 8,9
	Practice	1		
	Essays, exercise, assignments	2		
	Self-study with the teacher's tutorials	5	Part F in F2 text book, F2 Revision Kit	
	Assessment methods	- Cost control, cost management? - Value analysis?		

		- Esteem value vs reliable value?	
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6. COURSE POLICY

6.1. Missions of students

- Read materials and prepare before attending class.
- Fulfil all assigned tasks.
- Prepare the discussion of the course.

6.2. Regulations of exam

- According to the current training regulations;
- Students who do not receive or do not submit or submit exam papers lately will get 0;
- Students who do not attend 80% of the classes are not allowed for exam;
- Students who get the exam paper under 4 are not eligible for the exam.

7. COURSE ASSESSMENT

- Score ladder: 10
- Type of assessment

Form	Content	Criteria	CLO	Proportion
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Formative	Attendance		The number of attendances and participation in lesson	7,8,9	10%
	Quiz, midterm test	Part A – Part D, reading and calculation skill.	Quick test, 30 - 45 minutes	1,2,3,7,8	30%
Summative	Final test	Part A – Part E, understand and analyze cases for performance evaluation and decision making.	MCQ + writing (60 - 75 mins)	1,2,3, 4,5,6,7,8, 9	60%
				Total:	100%

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