

## **SYLLABUS**

### **PERFORMANCE MANAGEMENT – F5.1**

**(Attached to Decision No..... / QĐ-ĐHNT dated / / 20....  
of the President of Foreign Trade University)**

**Course title: PERFORMANCE MANAGEMENT – F5.1**

**Course code: KET.F5.1**

**Department: Management Accounting**

**Credit hours: 3**

**Prerequisite(s): Management Accounting – F2 (KET.F2)**

#### **1. INSTRUCTOR(S) INFORMATION:**

<b>No.</b>	<b>Instructors' names</b>	<b>Email</b>	<b>Phone number</b>
<b>1</b>	<b>PhD. Đặng T. Huyền Hương</b>	<b>huongdth@ftu.edu.vn</b>	<b>0985 020379</b>
<b>2</b>	<b>MSc. Trần Đức Duy</b>	<b>duytd@ftu.edu.vn</b>	<b>0986 733139</b>
<b>3</b>	<b>MSc. Lê Thị Hiên</b>	<b>hienlt@ftu.edu.vn</b>	<b>0979 841586</b>

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## **2. COURSE OBJECTIVES:**

**The module will help students to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation and control.**

**This module KET.F5.1 and KET. F5.2 will provide the foundation for deeper and more advanced content in ACCA's Advanced Performance Management - P5.**

## **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 information systems in an organization.**

**CLO2 Apply cost accounting techniques in order to determine product cost, and facilitate pricing decision-making;**

**CLO3 Appropriately apply techniques to promote efficient and effective use of scarce business resources;**

**CLO4 Understand the concept of relevant cost and apply techniques for analyzing information for management decision making, some typical cases and factors affecting decision-making;**

**CLO5 Understand risk probability and uncertainty, apply risk and uncertainty techniques in decision making.**

**3.1.2. Skills**

**CLO6          Develop sound business knowledge, problem solving, analyzing and debating skills;**

**CLO7          Improving both good oral and written communication skills.**

**3.1.3. Autonomy and responsibility**

**CLO8          Adaptability and independence at work.**

**CLO9          Well-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												
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11	PLO12	
CLO1	x	x	x	x	x	x	x				x		
CLO2	x	x	x	x	x	x	x				x		
CLO3	x	x		x	x		x				x		
CLO4		x	x	x	x	x	x						

<b>CLO 5</b>		x		x	x		x					
<b>CLO 6</b>						x	x	x	x			
<b>CLO 7</b>						x	x	x	x			
<b>CLO 8</b>								x			x	
<b>CLO 9</b>												x
<b>Course</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

#### **4. READINGS MATERIALS**

##### **4.1. Textbook(s)**

**ACCA, 2020, Performance Management (PM) - Interactive Text, BPP Learning Media**

##### **4.2. Compulsory reading(s)**

**ACCA, 2020, Performance Management (PM) – Practice & Revision Kit, BPP Learning Media**

##### **4.3. Optional reading(s)**

- Weygant, Kieso, Kimmel (2008), Management Accounting, Tools for Management.
- Peter C. Brewer, Ray H. Garrison, Eric W. Noreen, Introduction to Managerial Accounting, 6th edition, McGraw-Hill”

**4.4. Website:**

<http://www.accaglobal.com>

**5. COURSE CONTENT AND SCHEDULE**

**Thiếu part A: information, technologies and system for organization performance.**

**Xem lại nội dung content: phải liệt kê các mục và mục đánh giá phải sát với nội dung lecture.**

**5.1. Course content**

No.	Content	Time Allocation			Contribution to CLO	
		Hour(s) on the class		Essay/Team Assignment (3)		Self-study with teacher's tutorials (4)
		Lecture (1)	Practice (2)			

<b>1</b>	<b>Chapter 1: Information, technologies and systems for organisational performance</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>1,6,8</b>
<b>2</b>	<b>Chapter 2: Specialist cost and management accounting techniques</b>	<b>6</b>	<b>3</b>	<b>6</b>	<b>13</b>	<b>2,6,7,8</b>
<b>3</b>	<b>Chapter 3: Cost volume profit (CVP) analysis</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>7</b>	<b>4,6,8,9</b>
<b>4</b>	<b>Chapter 4: Limiting factor analysis</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>9</b>	<b>3,6,7,8,9</b>
<b>5</b>	<b>Chapter 5: Pricing decisions</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>9</b>	<b>4,6,7,8,9</b>

<b>6</b>	<b>Revision and Midterm test</b>		<b>3</b>		<b>3</b>	<b>1,2,3,4 ,6,7,8</b>
<b>7</b>	<b>Chapter 6: Short-term decisions</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>9</b>	<b>3,4 ,6,7,8,9</b>
<b>8</b>	<b>Chapter 7: Risk and uncertainty</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>9</b>	<b>5,6,7,8,9</b>
<b>Total</b>		<b>27</b>	<b>18</b>	<b>27</b>	<b>63</b>	

## 5.2. Schedule of lectures

<b>No.</b>	<b>Teaching and learning activities</b>	<b>Hour(s)</b>	<b>Content</b>	<b>Contribution to CLO</b>
<b>1</b>	<b>Lecture</b>	<b>2</b>	<b>- Managing information</b> <b>- Sources of information</b> <b>- Information systems and data analytics</b>	<b>1,6,8</b>
	<b>Practice</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>2</b>		

	<b>Self-study with the teacher's tutorials</b>	<b>4</b>	<b>ACCA study text, PM, Part A</b> <b>Practice and revision kit PM, Part A</b>	
	<b>Assessment methods</b>	<b>Data vs Information?</b> <b>Information system?</b> <b>MIS, TPS, EIS, ERP?</b>		
<b>2</b>	<b>Lecture</b>	<b>2</b>	<b>- Activity – based costing</b>	<b>2,6,7,8</b>
	<b>Practice</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>2</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>5</b>	<b>ACCA study text, PM, Part B</b> <b>Practice and revision kit PM, Part B</b>	
	<b>Assessment methods</b>	<b>ABC? ABM?</b> <b>Cost driver?</b>		
<b>3</b>	<b>Lecture</b>	<b>2</b>	<b>- Target costing</b>	<b>2,6,7,8</b>



	<b>Practice</b>	<b>1</b>	<b>- Life-cycle costing</b>	
	<b>Essays, exercise, assignments</b>	<b>2</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>4</b>	<b>ACCA study text, PM, Part B</b>  <b>Practice and revision kit PM, Part B</b>	
	<b>Assessment methods</b>	<b>Target costing?</b>  <b>Life cycle costing?</b>		
<b>4</b>	<b>Lecture</b>	<b>2</b>	<b>- Throughput accounting</b>  <b>- Environmental accounting</b>	<b>2,6,7,8</b>
	<b>Practice</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>2</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>4</b>	<b>ACCA study text, PM, Part B</b>  <b>Practice and revision kit PM, Part B</b>	

	<b>Assessment methods</b>		<b>Marginal and throughput costing?</b> <b>Bottleneck resource?</b> <b>JIT?</b> <b>EMA?</b>	
<b>5</b>	<b>Lecture</b>	<b>2</b>	<b>- Cost volume profit(CVP) analysis</b> <b>- Single product breakeven analysis</b>	<b>4,6,8,9</b>
	<b>Practice</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>2</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>4</b>	<b>ACCA study text, PM, Part C</b> <b>Practice and revision kit PM, Part C</b>	
	<b>Assessment methods</b>		<b>-Breakeven point</b> <b>-C/S ratio</b> <b>-Target profits and margin of safety</b>	
<b>6</b>	<b>Lecture</b>	<b>2</b>	<b>- Sales/product mix decisions</b> <b>- Multi-product breakeven charts</b>	<b>4,6,8,9</b>
	<b>Practice</b>	<b>1</b>		

	<b>Essays, exercise, assignments</b>	<b>2</b>	<b>-Further aspects of CVP analysis</b>	
	<b>Self-study with the teacher's tutorials</b>	<b>4</b>	<b>ACCA study text, PM, Part C</b>  <b>Practice and revision kit PM, Part C</b>	
	<b>Assessment methods</b>	<b>Sales mix decisions?</b>  <b>P/V charts?</b>		
<b>7</b>	<b>Lecture</b>	<b>2</b>	<b>- Single constrain</b>  <b>- Limiting factors and throughput accounting</b>	<b>3,6,7,8,9</b>
	<b>Practice</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>2</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>5</b>	<b>ACCA study text, PM, Part C</b>  <b>Practice and revision kit PM, Part C</b>	
	<b>Assessment methods</b>	<b>Contribution per limiting factor?</b>		

		<b>Production planning and product mix?</b>		
<b>8</b>	<b>Lecture</b>	<b>2</b>	<b>- Linear programming</b> <b>- Slack, surplus and shadow prices</b>	<b>3,6,7,8,9</b>
	<b>Practice</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>2</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>4</b>	<b>ACCA study text, PM, Part C</b> <b>Practice and revision kit PM, Part C</b>	
	<b>Assessment methods</b>	<b>Graphical linear programming steps?</b> <b>Shadow price calculation?</b>		
<b>9</b>	<b>Lecture</b>	<b>2</b>	<b>- Factors influencing price</b> <b>- Demand</b>	<b>4,6,7,8,9</b>
	<b>Practice</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>2</b>		

	<b>Self-study with the teacher's tutorials</b>	<b>5</b>	<b>ACCA study text, PM, Part C</b> <b>Practice and revision kit PM, Part C</b>	
	<b>Assessment methods</b>		<b>Relationship between price and volume?</b> <b>Demand equation?</b> <b>Price elasticity?</b>	
<b>10</b>	<b>Lecture</b>	<b>2</b>	<b>- Optimal pricing</b> <b>- Pricing strategies</b>	<b>4,6,7,8,9</b>
	<b>Practice</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>2</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>4</b>	<b>ACCA study text, PM, Part C</b> <b>Practice and revision kit PM, Part C</b>	
	<b>Assessment methods</b>		<b>- Profit maximization?</b> <b>- Cost plus pricing?</b> <b>- Market penetration, Market skimming?</b>	

11	Lecture		<b>- Revision</b> <b>- Midterm Test</b>	1,2,3,4 ,6,7,8
	Practice	3		
	Essays, exercise, assignments			
	Self-study with the teacher's tutorials	3		
12	Lecture	2	<b>- Relevant costs</b> <b>- Make or buy decisions</b> <b>- Outsourcing decisions</b> <b>- Minimum price decisions</b>	3,4 ,6,7,8,9
	Practice	1		
	Essays, exercise, assignments	2		
	Self-study with the teacher's tutorials	5	<b>ACCA study text, PM, Part C</b>  <b>Practice and revision kit PM, Part C</b>	
	Assessment methods	<b>Relevant vs irrelevant?</b>		

		<b>Avoidable cost, opportunity cost in make or buy and outsourcing decisions?</b>		
<b>13</b>	<b>Lecture</b>	<b>2</b>	<ul style="list-style-type: none"> <li>- Accept or reject decisions</li> <li>- Further processing decisions</li> <li>- Shutdown decisions</li> <li>- Qualitative factors</li> </ul>	<b>3,4 ,6,7,8,9</b>
	<b>Practice</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>2</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>4</b>	<b>ACCA study text, PM, Part C</b>  <b>Practice and revision kit PM, Part C</b>	
	<b>Assessment methods</b>	<ul style="list-style-type: none"> <li>- Split point, joint cost?</li> <li>- Controllable cost?</li> <li>- Non financial information?</li> </ul>		
<b>14</b>	<b>Lecture</b>	<b>2</b>	<ul style="list-style-type: none"> <li>- Risk and uncertainty</li> <li>- Expected values</li> <li>- Decision rules</li> <li>- Decision trees</li> </ul>	<b>5,6,7,8,9</b>
	<b>Practice</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>2</b>		

	<b>Self-study with the teacher's tutorials</b>	<b>5</b>	<b>ACCA study text, PM, Part C</b> <b>Practice and revision kit PM, Part C</b>	
	<b>Assessment methods</b>		<b>Risk vs uncertainty?</b> <b>Expected values?</b> <b>Maximax, minimax, minimax regret?</b>	
<b>15</b>	<b>Lecture</b>	<b>2</b>	<b>- Decision trees</b> <b>- Value of information</b> <b>- Sensitivity analysis</b> <b>- Simulation models</b>	<b>5,6,7,8,9</b>
	<b>Practice</b>	<b>1</b>		
	<b>Essays, exercise, assignments</b>	<b>2</b>		
	<b>Self-study with the teacher's tutorials</b>	<b>4</b>	<b>ACCA study text, PM, Part C</b> <b>Practice and revision kit PM, Part C</b>	
	<b>Assessment methods</b>		<b>Decision trees and expected values?</b> <b>Value of information?</b>	

## 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

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

**DEAN OF FACULTY**

**HEAD OF DEPARTMENT**

