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|  | UNIVERSITY OF ECONOMICS AND LAW  **ACCOUNTING AND AUDITING DEPARTMENT**  **AUDITING DEPARTMENT** |

**COURSE SPECIFICATION** 

1. **Course Title and Code: MAU4007 – Strategic Management Accounting**
2. **Credits:**

Total credits: 3 Theory: 3 Practice: 0

1. **Lecturer in charge:**

Phd. Nguyễn Hoàng Diệu Hiền, Phd. Nguyễn Ngọc Khánh Dung

1. **Study Materials**

Text book

[1] Langfield-Smith, Smith, Andon, Hilton, Thorne, 2020. Management Accounting – 9th Edition: McGraw-Hill Education (Australia).

Other materials

[2] Atkinson, Kaplan, Matsumura, Young, 2020. ManagementAccounting, Information for Decision Making and Strategy Execution (7th Edition): Prentice Hall. Inc.

[3] Robert S. Kaplan, Anthony A. Atkinson, Advanced Management Accounting, (3rd Edition), Prentice Hall. Inc. 2013

[4] Charles T. Horngren, George Foster, Cost Accounting: A Managerial Emphasis, (16th Edition), Prentice Hall. Inc. 2018.

**5. Course Information**

1. *Course objective*

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| **Objective (COx)** | **Objective Description** | **Course Learning Outcome (CLOx)** | **Cognitive Level** |
| CO1 | Evaluate the usefulness of management accounting reports in supporting strategic decision-making and addressing professional issues in the field of accounting. | CLO1 | 5 |
| CO2 | Analyze and evaluate the relevance of management accounting information in controlling and measuring performance to identify and improve weaknesses in the organization of accounting activities. | CLO2 | 5 |
| CO3 | Be able to apply management accounting tools and methods, and analyze management accounting reports to identify weaknesses, determine their causes, and propose appropriate solutions to improve the organization and implementation of management accounting within the entity. | CLO3 | 5 |
| CO4 | Be capable of contributing to the development or critique of policies, performance measurement systems, and guidelines related to management accounting to enhance organizational effectiveness and promote sustainable development. | CLO4 | 4 |

*(1): Symbol representing the course objective.*

*(2): Description of the objectives, including active verbs, learning outcome topics, and general application context.*

*(3), (4): Symbols for the Program Learning Outcomes (PLOs) and the corresponding cognitive levels assigned to the course.*

*b. Prerequisite/Preceding/Concurrent Courses:  
Indicate the code and name of the prerequisite or concurrent course(s).*

*c. Other Requirements:  
Specify any additional requirements deemed necessary by the instructor.*

1. **Course learning Outcomes**

*Specific items or Course Learning Outcomes (CLOs) and the level of instruction (I, T, U or I, R, M)*

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| **CLO (1)** | **CLO Description (2)** | **Program Learning Outcome (PLOs)** | **Teaching Level (I, R, M) (3)** |
| CLO01 | Evaluate the usefulness of budgeting information, cost standards, and management accounting reports in supporting strategic decision-making in the modern accounting environment. | PLO2 | M |
| CLO02 | Identify and assess the relevance of management accounting information in controlling and measuring financial performance to improve the organization and management of accounting activities. | PLO5 | M |
| CLO03 | Select and apply performance measurement tools (such as Balanced Scorecard, KPI, ROI, EVA, etc.) to develop appropriate methods for measuring organizational effectiveness. | PLO3 | M |
| CLO4 | Be capable of contributing to the development or critique of policies, performance measurement systems, and guidelines on cost, quality, customer, and supply chain management to optimize organizational performance. | PLO8 | M |

***(1):*** *Symbol representing the Course Learning Outcome (CLO).*

***(2):*** *Description of the CLO, including active verbs, CLO-related topics, and specific application context.*

***(3):***

***I (Introduce):*** *initial exposure to the concept*

***T (Teach):*** *instruction and practice*

***U (Utilize):*** *apply in context*

***or alternatively:***

***I (Introduce):*** *initial exposure*

***R (Reinforced):*** *strengthened through practice*

***M (Mastery):*** *demonstrate full competency*

1. **Core Content of the Course**

* Cost management and budgeting, covering cost calculation methods such as *Marginal Costing*, *Absorption Costing*, *Activity-Based Costing (ABC)*, along with modern budgeting techniques like *Zero-Based Budgeting (ZBB)* and *Rolling Budget*.
* Standard cost control, cost variance analysis, and flexible budgeting to optimize operational performance.
* Management reporting and performance measurement systems, including tools such as *Balanced Scorecard (BSC)*, *Key Performance Indicators (KPI)*, *ROI*, and *EVA*, to assess financial effectiveness and support strategic decision-making.
* Supplier, customer, and quality management, through supply chain optimization models, customer management strategies, and quality improvement approaches such as *Lean Accounting* and *Six Sigma*.

1. **Assessment**

*(Assessment components, assessment tasks, assessment criteria, assessment standards, and weighting – demonstrating alignment with the Course Learning Outcomes (CLOs))*

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| Assessment Component (1) | Assessment Task (2) | Course Learning Outcome (CLOx) (3) | Assessment Criteria (4) | Assessment Duration (5) | Weight (%) (6) | Sub-weight (%) (7) |
| A1. Formative Assessment | A1.1 | CLO 2 | Essay/Presentation | 30 minutes | 50% | 50% |
|  | A1.2 | CLO 3 | Presentation/Presentation | 30 minutes  /group | 25% | 50% |
| A2. Final Assessment | A2.1 | CLO 1, 2 | Individual assignment | Maximum 20 pages | 50% | 100% |

***(1):*** *Assessment components of the course.****(2):*** *Codes for the assessment tasks.****(3):*** *CLOs being assessed.****(4):*** *Assessment criteria such as individual/group homework, in-class individual/group assignments, projects, course papers, etc.****(5):*** *Duration of the assessment in minutes (if conducted in class).****(6):*** *Weight of each assessment task in the total course grade.****(7):*** *Weight of each assessment task within the respective assessment component.*

**Prepared by: TS. Nguyen Hoang Dieu Hien  
Head of Department: Assoc. Prof. Dr. Phạm Quốc Thuần**